

This document consists of 172 pages
Copy No. 3 of 4 Series A

MANHATTAN DISTRICT HISTORY
BOOK I - GENERAL
VOLUME 5 - FISCAL PROCEDURES
APPENDICES

CLASSIFICATION CANCELLED
OR CHANGED TO UNCLASSIFIED
BY AUTHORITY OF H.F. Carroll - 11-17-59
BY 4-1-1960 DATE 11-23-59

CONFIRMED TO BE UNCLASSIFIED
DOE NSI DECLASSIFICATION REVIEW E.O. 12958
BY K72 K. T. H. 9/21/05 DOE/DDD

~~SECRET~~

District
Engineer

Fiscal Organization of
District Office - 1 July
1946 to 31 December 1946

OFFICERS
ENL. 2
P. 236
C.P. 236
C.P.C. 236
MISCL. 236
VAC. 236
TOTAL 238

Executive
Officer

Info. & Proc. Div.

D. C. Moore
P-6

Admin. Officer

C. Vanden Bulck
CAF-15

Rpts. & Stat. Br.

H. L. Browne
P-5

Fiscal Branch

D. C. Bogart, Jr.
CAF-13

General
Accounting Office
Field Audit

Audit Section

T. M. Yakimchick
CAF-13

Finance Section

M. Wishnefsky
CAF-9

Cost Section

L. Martinelli
CAF-12

Travel Section

K. Dennean
CAF-6

Vou. Control Sec.

H. Teeter
CAF-5

Santa Fe

Fiscal Unit

General
Accounting Ofc.
Field Audit

Hanford Engr.
Works
Fiscal Units

Other Area
Audit Units

ORGANIZATION CHART
MANHATTAN DISTRICT

UNIT _____
SUBMITTED _____ DATE _____
RECOMMENDED _____ DATE _____
APPROVED _____ DATE _____

~~SECRET~~

~~SECRET~~

MANHATTAN DISTRICT HISTORY

BOOK I - GENERAL

VOLUME 5 - FISCAL PROCEDURES

APPENDIX "B"

TABULATIONS

<u>No.</u>	<u>DESCRIPTION</u>
1	Monthly Budget Statement as of 31 December 1945
2	Allotments of Funds to Manhattan District - July 1942 through 31 December 1946
3	Manhattan District Expenditures by Months - July 1942 through 31 December 1946
4	Status of Advance Payments to Contractors - as of 31 December 1946
5	Advances to Other Government Agencies by Manhattan District
6	Other Government Agency Financing Through War Department for the account of Manhattan District.
7	Disbursements made by Engineer Finance Officers of Manhattan District - August 1942 through December 1946
8	Form No. 39 (Costs), Project Cost Summary as of 31 December 1946
9	Summary Sheet, General Trial Balance of Cost Ledgers as of 31 December 1946

~~SECRET~~

000 Omitted

MANHATTAN DISTRICT BUDGET STATEMENT

31 December 1945

Item	Est'd Plant (B)	Actual	Estimated Operation			This Month		Actual	
		Oper. to 6/30/45	F.Y. 1946	Cumulative to 6/30/46	Av. Op./Mo. F.Y. 1946	Plt. (A)	Oper. (A)	Plant	To 12/31/45 Oper
COSTS									
Gov't. Overhead & G.S.C.	23,854	9,092	11,795	20,887	983	259	503	22,567	14,688
Research & Development	63,323	0	14,790	14,790	1,232	-40	1,288	63,323	6,358
Y-12 Plant	310,317	122,756	89,591	212,347	7,466	6,038	6,625	300,625	177,006
K-25 Plant	507,270	27,091	53,301	80,392	4,442	7,652	3,496	458,316	53,850
S-50 Plant	11,126	3,121	2,165	5,286	180	700	-99	10,605	5,067
Clinton Lab.	12,000	12,665	6,536	19,201	545	19	-80	11,939	14,993
CEW Hdg. & Cent. Util.	108,718	41,648	27,392	69,040	2,283	1,012	965	101,193	54,758
HEW	340,998	36,019	33,285	69,304	2,774	-310	1,662	339,678	50,446
P-9	15,815	9,876	1,518	11,394	126	1	66	15,801	10,967
Y	42,402	22,606	21,061	43,667	1,755	-687	2,550	37,176	36,879
Spec. Oper. Matl's.	25,039	70,021	25,525	95,546	2,127	1,219	172	20,810	82,559
Total	1,460,862	354,895	286,959	641,854	23,913	15,863	17,148	1,382,033	507,571

FISCAL ADJUSTMENTS

Less Free Issue	13,000	11,946	12,800	24,746	1,067	4,776	380	20,603	17,333
Cash Costs	1,447,862	342,949	274,159	617,108	22,846	11,087	16,768	1,361,430	490,238
Plus Advances	0	39,467	-9,467	30,000	-789	-2,508	290	7,878	33,031
Plus Ins. Collateral	27,150	0	0	0	0	-182	0	26,748	0
Cash Outlay (Cost Basis)	1,475,012	382,416	264,692	647,108	22,057	8,397	17,058	1,396,056	523,269

NOTES	SUMMARY PLT. & OPER.	To 6/30/46	This Month	To 12/31/45
(A) Bookkeeping adjustments account for some non-normal monthly costs reflected above for month of December.	Costs	2,102,716	33,011	1,889,604
	Less Free Issue	37,746	5,156	37,936
	Cash Costs	2,064,970	27,855	1,851,668
	Plus Advances	30,000	-2,218	40,909
	Plus Ins. Collateral	27,150	-182	26,748
(B) Total estimated plant cost for military program to be completed prior to 6/30/46.	Cash Outlay	2,122,120	25,455	1,919,325
	Expenditures	2,122,120	21,932	1,910,416
(C) Excludes 39,000 of earmarked funds utilized by other agencies.	Allotments	2,438,000 (C)	0	2,272,136
	Reserve	315,880	-21,932	361,720

ALLOTMENTS OF FUNDS TO MANHATTAN DISTRICT
1 JULY 1942 - 31 DECEMBER 1946

<u>Date</u> <u>Allotted</u>	<u>Appn.</u> <u>Title</u>	<u>Appn.</u> <u>Symbol</u>	<u>Allotment</u> <u>Symbol</u>	<u>Change</u> <u>No.</u>	<u>Amount</u>	<u>Detail</u>
7/24/42	ESA	212/30905	ENG-31110	0	15,000,000.00	
7/24/42	ESA	212/30905	ENG-31110	1	23,000,000.00	
11/24/42	ESA	212/30905	ENG-31110	2	47,000,000.00	
5/24/43	ESA	212/30905	ENG-31110	3	300,000,000.00	
11/13/43	ESA	212/40905	8-31110	4	216,020.70	
12/1/43	ESA	212/40905	8-31110	5	27,731.00	
					<u>385,243,751.70</u>	
11/1/43	EPES	210/40141	8-25542	0	36,633.00	(1)
12/15/43	EPES	210/40141	8-25562	0	250,000,000.00	
3/20/44	EPES	210/40141	8-25562	1	- 2,000,000.00	(2)
3/22/44	EPES	210/40141	8-25562	2	150,000,000.00	
6/16/44	EPES	210/40141	8-25562	3	25,000,000.00	
6/30/44	EPES	210/40141	8-25562	4	- 350,000.00	(3)
					<u>422,650,000.00</u>	
3/22/44	S&TA	212/40502	54-5057	0	12.00	(4)
7/5/44	EPES	210/50141	508-2401	0	200,000,000.00	
7/13/44	EPES	210/50141	508-2401	1	- 2,000.00	(5)
9/2/44	EPES	210/50141	508-2401	2	200,000,000.00	
10/12/44	EPES	210/50141	508-2401	3	- 5,000.00	(5)
11/20/44	EPES	210/50141	508-2401	4	145,000,000.00	
1/10/45	EPES	210/50141	508-2401	5	219,000,000.00	
2/7/45	EPES	210/50141	508-2401	6	- 2,500.00	(5)
3/6/45	EPES	210/50141	508-2401	7	- 3,000.00	(5)
3/20/45	EPES	210/50141	508-2401	8	1,500.00	
3/24/45	EPES	210/50141	508-2401	9	75,000,000.00	
4/2/45	EPES	210/50141	508-2401	10	- 5,000.00	(5)
6/2/45	EPES	210/50141	508-2401	11	150,000,000.00	
6/26/45	EPES	210/50141	508-2401	12	80,429,464.14	
12/3/45	EPES	210/50141	508-2401	13	- 1,602.70	(5)
					<u>1,069,411,861.44</u>	
8/19/44	EPES	210/50141	508-2408	0	409,132.00	(1)
7/13/44	EPES	(210/50141).506	508-2403	0	2,000.00	(6)
10/12/44	EPES	(210/50141).506	508-2403	1	5,000.00	(6)
2/7/45	EPES	(210/50141).506	508-2403	2	2,500.00	(6)
2/9/45	EPES	(210/50141).506	508-2403	3	- 1,500.00	
3/6/45	EPES	(210/50141).506	508-2403	4	3,000.00	(6)
4/2/45	EPES	(210/50141).506	508-2403	5	5,000.00	(6)
5/26/45	EPES	(210/50141).506	508-2403	6	5,000.00	(6)
8/28/45	EPES	(210/50141).506	508-2403	7	- 3,117.86	
12/3/45	EPES	(210/50141).506	508-2403	8	1,602.70	(6)
				9	- 159.39	
					<u>19,325.45</u>	

ALLOTMENTS OF FUNDS TO MANHATTAN DISTRICT
1 JULY 1942 - 31 DECEMBER 1946

<u>Date</u> <u>Allotted</u>	<u>Appn.</u> <u>Title</u>	<u>Appn.</u> <u>Symbol</u>	<u>Allotment</u> <u>Symbol</u>	<u>Change</u> <u>No.</u>	<u>Amount</u>	<u>Detail</u>
7/18/44	QSA	212/50502	554-1151	0	150.00	(7)
9/18/44	QSA	212/50502	554-1151	1	500.00	(7)
12/15/44	QSA	212/50502	554-1151	2	200.00	(7)
4/2/45	QSA	212/50502	554-1151	3	- 100.00	(7)
5/21/45	QSA	212/50502	554-1151	4	164.25	(7)
7/9/45	QSA	212/50502	554-1151	5	- 21.00	(7)
					<u>393.25</u>	
10/6/43	M&HDA	212/40805	6-5139	0	10,000.00	(8)
5/30/44	M&HDA	212/40805	6-5139	1	- 8,500.00	(8)
6/8/44	M&HDA	212/40805	6-5139	2	1,500.00	(8)
10/27/44	M&HDA	212/40805	6-5139	3	- .65	(8)
					<u>2,999.35</u>	
7/1/44	M&HDA	212/50805	506-1050	0	5,000.00	(8)
7/31/44	M&HDA	212/50805	506-1050	1	95,000.00	(8)
6/11/45	M&HDA	212/50805	506-1050	2	- 15,000.00	(8)
9/27/45	M&HDA	212/50805	506-1050	3	- 90.00	(8)
3/26/46	M&HDA	212/50805	506-1050	4	- 1,644.08	(8)
					<u>83,265.92</u>	
7/1/45	M&HDA	212/60805	606-1135	0	50,000.00	(8)
10/1/45	M&HDA	212/60805	606-1135	1	50,000.00	(8)
1/1/46	M&HDA	212/60805	606-1135	2	45,000.00	(8)
4/1/46	M&HDA	212/60805	606-1135	3	21,500.00	(8)
7/13/46	M&HDA	212/60805	606-1135	4	- 19,087.00	(8)
10/17/46	M&HDA	212/60805	606-1135	5	- 3,413.00	(8)
					<u>144,000.00</u>	
7/5/45	ESA	212/60905	608-3222	0	224,500,000.00	
11/13/45	ESA	212/60905	608-3222	1	169,000,000.00	
1/7/46	ESA	212/60905	608-3222	2	- 2,000,000.00	
3/1/46	ESA	212/60905	608-3222	3	- 1,500,000.00	
3/29/46	ESA	212/60905	608-3222	4	100,000,000.00	
5/28/46	ESA	212/60905	608-3222	5	- 1,250,000.00	
6/11/46	ESA	212/60905	608-3222	6	79,900,000.00	
6/24/46	ESA	212/60905	608-3222	7	- 2,000,000.00	
12/31/46	ESA	212/60905	608-3222	8	- 250,000,000.00	
					<u>316,650,000.00</u>	
7/21/45	ESA	(212/60905).606	608-3385	0	3,335.00	(6)
11/1/45	ESA	(212/60905).606	608-3385	1	2,250.00	(6)
1/7/46	ESA	(212/60905).606	608-3385	2	2,500.00	(6)
8/19/46	ESA	(212/60905).606	608-3385	3	- 80.53	
					<u>8,004.47</u>	

ALLOTMENTS OF FUNDS TO MANHATTAN DISTRICT
1 JULY 1942 - 31 DECEMBER 1946

<u>Date</u> <u>Allotted</u>	<u>Appn.</u> <u>Title</u>	<u>Appn.</u> <u>Symbol</u>	<u>Allotment</u> <u>Symbol</u>	<u>Change</u> <u>No.</u>	<u>Amount</u>	<u>Detail</u>
9/13/45	QSA	212/60502	607-3827	0	15,000.00	(9)
5/13/46	QSA	212/60502	607-3827	1	-10,000.00	(9)
8/5/46	QSA	212/60502	607-3827	2	- 2,250.00	(9)
8/22/46	QSA	212/60502	607-3827	3	<u>125.00</u>	(9)
					<u>2,875.00</u>	
7/2/45	QSA	212/60502	654-1706	0	200.00	(7)
7/18/45	QSA	212/60502	654-1706	1	150.00	(7)
10/9/45	QSA	212/60502	654-1706	3	192.00	(7)
1/1/46	QSA	212/60502	654-1706	4	50.00	(7)
4/1/46	QSA	212/60502	654-1706	6	28.00	(7)
4/16/46	QSA	212/60502	654-1706	8	- 40.00	
5/14/46	QSA	212/60502	654-1706	9	- 42.10	
6/19/46	QSA	212/60502	654-1706	13	<u>- 67.62</u>	
					<u>470.28</u>	
8/8/45	SSA	212/60605	654-1706	2	345,000.00	(10)
10/9/45	SSA	212/60605	654-1706	3	309,750.00	(10)
1/1/46	SSA	212/60605	654-1706	4	143,850.00	(10)
2/27/46	SSA	212/60605	654-1706	5	5,080.00	(10)
4/1/46	SSA	212/60605	654-1706	6	124,698.00	(10)
4/16/46	SSA	212/60605	654-1706	8	-41,501.36	
5/27/46	SSA	212/60605	654-1706	12	-30,000.00	
6/19/46	SSA	212/60605	654-1706	13	-30,000.00	
8/23/46	SSA	212/60605	654-1706	14	<u>- 3,670.52</u>	
					<u>823,206.12</u>	
4/5/46	OSSA	212/61005	654-1706	7	4,816.00	(11)
5/20/46	OSSA	212/61005	654-1706	10	1,000.00	(11)
5/22/46	OSSA	212/61005	654-1706	11	<u>255.62</u>	(11)
					<u>6,071.62</u>	
7/1/46	ASWD	217/80920	708-4400	0	124,923,500.00	
7/12/46	ASWD	217/80920	708-4400	1	-20,000,000.00	
9/16/46	ASWD	217/80920	708-4400	2	-10,000,000.00	
10/3/46	ASWD	217/80920	708-4400	3	75,000,000.00	
10/29/46	ASWD	217/80920	708-4400	4	30,000,000.00	
12/31/46	ASWD	217/80920	708-4400	5	<u>-84,879,326.25</u>	
					<u>115,044,173.75</u>	
8/1/46	OSSA	2171005	705-4244	0	<u>3,120.00</u>	(12)
8/26/46	FSA	2170425	701-1438	0	45.00	(13)
9/17/46	FSA	2170425	701-1438	1	75.00	(13)
9/20/46	FSA	2170425	701-1438	2	240.00	(13)
10/25/46	FSA	2170425	701-1438	3	<u>500.00</u>	(13)
					<u>860.00</u>	

~~SECRET~~

ALLOTMENTS OF FUNDS TO MANHATTAN DISTRICT
1 July 1942 - 31 December 1946

<u>Date</u> <u>Allotted</u>	<u>Appn.</u> <u>Title</u>	<u>Appn.</u> <u>Symbol</u>	<u>Allotment</u> <u>Symbol</u>	<u>Change</u> <u>No.</u>	<u>Amount</u>	<u>Detail</u>
11/20/46	QSA	2170302	707-7872	0	800.00	(9)
10/28/46	QSA	2170302	753-1616		<u>20.00</u>	(4)
					<u>820.00</u>	
7/2/46	ASWD	(217/80920).706	708-4402	0	1,500.00	(6)
10/25/46	ASWD	(217/80920).706	708-4402	1	750.00	(6)
12/16/46	ASWD	(217/80920).706	708-4402	2	<u>400.00</u>	(6)
					<u>2,650.00</u>	
					<u>\$2,310,544.125.35</u>	

- (1) DFC Construction
- (2) Reallotted to OQMG for Procurement
- (3) Reallotted to Nat. Bur. of Standards
- (4) Alterations - WAC Uniforms
- (5) Reallotted for Field Printing
- (6) Field Printing
- (7) Welfare Enlisted Men - Alterations of WAC clothing
- (8) Medical Services
- (9) Civilian Clothing for Enlisted Men
- (10) Communication Services
- (11) Personal Services - Ordnance Personnel
- (12) Repair Ordnance Busses
- (13) Special T/D travel - military Personnel

~~SECRET~~

EXPENDITURES
MANHATTAN DISTRICT
AUGUST 1942 THRU 31 DECEMBER 1946

MONTH & YEAR	AMOUNT	MONTH & YEAR	AMOUNT
<u>1942</u>		<u>1944 (cont'd)</u>	
July	\$.00	October	80,779,766.92
August	15,000,179.44*	November	81,832,390.50
September	23,508.03	December	74,181,339.65
October	67,347.72		
November	138,213.89	<u>1945</u>	
December	892,808.53	January	68,276,312.59
<u>1943</u>		February	63,987,204.73
January	2,010,296.77	March	60,155,641.02
February	6,828,500.55	April	47,775,636.91
March	6,035,761.05	May	69,098,718.21
April	8,533,386.14	June	54,584,417.33
May	14,395,077.36	July	47,163,956.16
June	23,173,276.25	August	43,414,318.36
July	25,113,479.42	September	51,218,671.76
August	41,285,462.09	October	58,319,681.12
September	48,343,999.42	November	23,385,131.86
October	54,973,020.33	December	21,931,954.81
November	68,004,976.79		
December	45,889,795.02	<u>1946</u>	
<u>1944</u>		January	19,073,069.51
January	68,983,742.64	February	18,136,532.70
February	61,335,802.28	March	18,621,772.33
March	55,268,712.10	April	16,845,616.88
April	93,040,541.38	May	18,281,970.31
May	89,283,162.74	June	18,664,097.02
June	78,459,030.40	July	11,741,734.64
July	73,538,888.39	August	48,151,946.83
August	111,390,953.78	September	11,790,601.01
September	71,300,688.99	October	17,166,364.22
		November	54,005,726.46
		December	28,563,617.66

\$ 2,191,458,803.00

Total allotments as of 31 December 1946	2,310,544,125.35
Total expenditures as of 31 December 1946	<u>2,191,458,803.00</u>
Unexpended balance as of 31 December 1946	\$ 119,085,322.35

*\$15,000,000.00 transferred to O.S.R.D. by Office, Chief of Engineers.
After-the-fact allotment made by OCE to Manhattan District for recording.

STATUS OF ADVANCE PAYMENTS TO CONTRACTORS
AS OF 31 DECEMBER 1946

CONTRACT NUMBER	CONTRACTOR	AMOUNT ADVANCED	AMOUNT RECOVERED	BALANCE OUTSTANDING
W-26-021-eng-46	Linde Air Products Company	6,097,632.39	5,995,522.89	102,109.50
W-31-109-eng-10	William A. Racine	15,000.00	0.00	15,000.00
W-31-109-eng-14	Columbia University	15,000.00	0.00	15,000.00
W-31-109-eng-15	Columbia University	75,000.00	0.00	75,000.00
W-31-109-eng-17	Columbia University	33,900.00	0.00	33,900.00
W-31-109-eng-38	University of Chicago	500,000.00	0.00	500,000.00
W-31-109-eng-49	Victoreen Instrument Company	50,000.00	0.00	50,000.00
W-31-109-eng-52	General Electric Company	24,485,000.00	15,500,000.00	8,985,000.00
W-31-109-eng-65	Anderson Co. Bd. of Education	188,000.00	0.00	188,000.00
W-35-058-eng-71	Monsanto Chemical Company	3,450,000.00	2,100,000.00	1,350,000.00
W-42-069-eng-13	Hydrocarbon Research, Inc.	25,000.00	0.00	25,000.00
W-7401-eng-14	Linde Air Products Company	3,300,000.00	3,017,476.03	282,523.97
W-7401-eng-23	Tennessee Eastman Corporation	18,000,000.00	14,000,000.00	4,000,000.00
W-7401-eng-37	University of Chicago	8,750,000.00	8,400,000.00	350,000.00
W-7405-eng-14	Electro Metallurgical Co.	300,000.00	292,546.45	7,453.55
W-7405-eng-23	The Kellogg Corporation	19,401,731.48	19,382,806.61	18,924.87
W-7405-eng-26	Carbide & Carbon Chem. Corp.	7,000,000.00	4,500,000.00	2,500,000.00
W-7405-eng-32	U. S. Vanadium Corporation	917,336.12	852,322.23	65,013.89
W-7405-eng-34	Allis-Chalmers Mfg. Co.	950,000.00	900,000.00	50,000.00
W-7405-eng-36	University of California	6,500,000.00	4,500,000.00	2,000,000.00
W-7405-eng-48	University of California	5,000,000.00	3,750,000.00	1,250,000.00
W-7405-eng-50	Columbia University	5,250,000.00	5,220,514.25	29,485.75
W-7405-eng-78	Union Mines & Development Co.	1,400,000.00	1,345,525.17	54,474.83
W-7405-eng-283	Bakelite Corporation	440,767.40	440,767.40	0.00
W-7407-eng-34	Ford, Bacon & Davis	3,265,000.00	3,260,000.00	5,000.00
W-7409-eng-100	Fercleve Corporation	860,000.00	860,000.00	0.00
W-7412-eng-1	E.I. duPont de Nemours & Co.	196,500,000.00	194,500,000.00	2,000,000.00
W-ORD-490	E.I. duPont de Nemours & Co.	1,150,000.00	1,075,000.00	75,000.00
W-ORD-526	E.I. duPont de Nemours & Co.	810,000.00	810,000.00	0.00
W-ORD-556	E.I. duPont de Nemours & Co.	4,225,000.00	4,200,000.00	25,000.00
W-7412-eng-6	E.I. duPont de Nemours & Co.	5,900,000.00	5,300,000.00	600,000.00
W-7412-eng-23	E.I. duPont de Nemours & Co.	8,700,000.00	8,695,000.00	5,000.00
TOTAL		333,554,367.39	308,897,481.03	24,656,886.36

~~SECRET~~

ADVANCES TO OTHER GOVERNMENT AGENCIES
BY MANHATTAN DISTRICT

Office, Scientific Research & Development	12/27/44	\$ 1,000,000.00
Federal Works Agency, Public Works Admin.	1/9/45	150,000.00
Navy Department	2/1/45	5,000,000.00
Office, Scientific Research & Development	2/17/45	2,000,000.00
Office, Scientific Research & Development	2/26/45	50,000.00
Office, Scientific Research & Development	3/26/45	50,000.00
Office, Scientific Research & Development	5/22/45	1,825,000.00
Navy Department	5/22/45	2,200,000.00
Navy Department	5/26/45	1,000,000.00
Office, Scientific Research & Development	5/28/45	11,000.00
Office, Scientific Research & Development	6/6/45	2,000,000.00
Navy Department	6/20/45	1,000,000.00
Navy Department	6/25/45	50,000.00
Navy Department	7/6/45	400,000.00
Navy Department	8/8/45	2,400,000.00
Navy Department	10/2/45	500,000.00
Navy Department	10/8/45	8,000.00
Navy Department	10/15/45	5,000,000.00
Navy Department	12/4/45	575,000.00
Navy Department	12/27/45	250,000.00
Navy Department	12/27/45	500,000.00
Navy Department	3/15/46	20,000.00
Navy Department	5/6/46	160,968.11
Navy Department	6/28/46	650,000.00
Navy Department	10/30/46	1,316,000.00
War Department, Engineers	11/1/46	30,000,000.00
War Department, Engineers	11/22/46	10,000,000.00
War Department, Air Corps	12/11/46	3,000,000.00
		<u>71,116,680.11</u>

~~SECRET~~

~~SECRET~~

OTHER GOVERNMENT AGENCY
FINANCING THROUGH WAR DEPARTMENT
FOR THE ACCOUNT OF MANHATTAN DISTRICT

<u>Agency</u>	<u>Fiscal Year</u>	<u>Amount</u>
Office, Scientific Research & Development	1943	\$15,000,000.00
National Bureau of Standards	1943	150,000.00 *
Bureau of Mines	1943	150,000.00 *
National Bureau of Standards	1944	300,000.00 **
National Bureau of Standards	1945	350,000.00 ***
Office, Quartermaster General	1945	2,000,000.00 ***
Office, Fiscal Director, ASF	1946	25,000,000.00
National Bureau of Standards	1946	325,000.00
Office, Quartermaster General	1946	49,500.00
National Bureau of Standards	1947	325,000.00
U. S. Geological Survey	1947	200,000.00
Counter Intelligence	1947	7,000,000.00
Public Buildings Administration	1947	10,500.00
Office, Chief of Ordnance	1947	300,000.00
Federal Bureau of Investigation	1947	1,000,000.00

*Furnished to agencies indicated by OSRD from the \$15,000,000.00 transferred in 1942

**Furnished from funds available to Chief of Engineers

***Revoked from District funds and reallocated

~~SECRET~~

~~SECRET~~

DISBURSEMENTS MADE BY
ENGINEER FINANCE OFFICERS
MANHATTAN DISTRICT
AUGUST 1942 THRU 31 DECEMBER 1946

MONTH & YEAR	NUMBER OF VOUCHERS PAID	AMOUNT
1942		
August	3	\$ 179.44
September	61	23,508.03
October	172	64,033.23
November	203	137,461.21
December	327	850,234.35
1943		
January	417	2,004,891.42
February	513	6,801,999.24
March	699	5,777,688.68
April	1,044	8,334,842.46
May	1,074	13,640,914.56
June	1,458	22,592,351.71
July	1,879	24,622,979.46
August	1,437	41,202,387.70
September	2,955	48,780,035.16
October	3,746	56,185,880.89
November	3,853	70,271,993.57
December	3,797	65,846,096.28
1944		
January	4,076	69,224,054.46
February	3,750	63,667,334.92
March	563	8,918,758.77
April	645	4,060,228.10
May	350	5,262,509.48
June	982	11,193,525.69
July	1,064	9,589,119.70
August	1,205	23,795,613.11
September	557	4,799,486.34
October	748	6,340,300.31
November	753	7,748,472.32
December	751	5,397,965.85
1945		
January	696	4,541,103.25
February	804	11,172,422.35

~~SECRET~~

March	760	5,294,228.86
April	763	3,532,466.35
May	791	9,466,036.62
June	845	8,314,898.60
July	710	3,955,228.28
August	651	6,696,487.34
September	493	3,038,182.05
October	365	21,971,740.37
November	229	1,787,475.36
December	130	1,951,850.94

1946

January	118	863,783.94
February	122	664,608.51
March	127	655,653.85
April	93	508,934.50
May	93	574,345.68
June	72	3,190,951.62
July	86	152,103.48
August	65	476,746.83
September	33	40,379.01
October	37	1,409,673.05
November	32	40,144,569.02
December	<u>52</u>	<u>3,091,767.39</u>

47,249

\$ 720,630,443.69

~~SECRET~~

PROJECT COST SUMMARY - MILITARY FUNDS

STATUS OF FUNDS

REPORTING OFFICE Manhattan District PROJECT DESCRIPTION Construction -
MONTH ENDING 31 December 1946. Research and Operation at Various
W.D. FISCAL CODE PROJECT Locations.
ACCOUNT NOS. _____

1. Total Allotments or Allocations to date (per schedule "A") Note # (6) \$ 2,811,544.125
2. Total Costs (per Form 39-A) - Current Period: Note # (7) \$ 43,500.356 To Date: \$ 2,172,917.897
3. Balance of Allotments or Allocations Available for future work
Excluding Unaudited Obligations (see Reconciliation - Schedule "B") \$ 638,626.228
4. Amount Necessary to complete work Per Budget Estimates
(per Schedule "C") \$ 842,733.737
5. ~~Excess~~ Funds Required (delete one) \$ 204,127.509

SCHEDULE "A"

FUNDS ALLOTTED OR ALLOCATED:

Previous Fiscal Years \$ 2,155,192.502
Current Fiscal Year:
NSA 212/60905 608-3222
PH30 12-31-46 (Chg. # 8) CR- 250,000.000
ASWD 217/80920 708-4400
PH10 7/1-46 (Orig.) 124,923.500
PH10 7/12-46 (Chg. # 1) CR- 20,000.000
PH10 9/16-46 (Chg. # 2) CR- 10,000.000
PH10 10/1-46 (Chg. # 3) 75,000.000
PH10 10/20-46 (Chg. # 4) 30,000.000
PH10 12/31-46 (Chg. # 5) CR- 84,879.323
ASWD 217/80920.706 708-4402
PH10 7/2-46 (Orig.) 1,500
PH10 10/29-46 (Chg. # 1) 750
PH10 11/16-46 (Chg. # 2) 400
OASA 217/1005 705-4244
PH10 8/1-46 (Orig.) 3,120
RSA 2170425 (Sub. # 11)
Orig. Allot. 701-1438
PH32 8/26-46 (Orig.) 45
PH32 9/17-46 (Chg. # 1) 75
PH32 9/20-46 (Chg. # 2) 240
PH32 10/23-46 (Chg. # 3) 500
NSA 217/0502 753-1616
PH31 (Orig.) 20
NSA 2170502 707-7872
PH31 11/27-46 (Orig.) 300
ASG 89-117/30010 251,000.000
ASG 89-112/70010 250,000.000

Total: (item 1, above)

\$ 2,811,544.125

SCHEDULE "B"

RECONCILIATION OF ITEM 3

Debits:
Unexpended balance 620,071.168
Accounts Receivable 25,367
Unbilled Receivables 16,371
Advances Receivable 24,656.887
Total \$ 686,769.793
Credits:
Accounts Payable 389,536
Accruals 5,554,029
Other (specify) -
Total \$ 5,143,569
Balance: (item 3, above) \$ 638,626.228
Less: Estimated Amount of
Unaudited Obligations \$ 260,811.137
Net Unobligated Balance of Funds
Allocated Available for future
work \$ 377,815.091

SCHEDULE "C"

AMOUNT NECESSARY TO COMPLETE WORK PER
BUDGET ESTIMATES

To 12/30-47
Total Present working Estimate \$ 3,045,671.634
Less: Transfers without charge \$ CR- 30,000.000
Net Fiscal Working Estimate \$ 3,015,671.634
Total costs to date
(Per Form 39-A) \$ 2,172,917.897
Amount Necessary to complete
(item 4, above) \$ 842,733.737

~~SECRET~~

GENERAL TRIAL BALANCE

DISTRICT: MANHATTAN

PERIOD ENDING: 31 Dec. 1946.

FEATURE ACCOUNTS

District Office

Overhead Expense (Sched A Attached)	13,985.347	
Operating & Construction Equipment	1,807.138	
Stock & Deferred Accounts	2,168,900	
Income Credits	CR- 492,833	
Total District Office Costs		17,468,552
Area Office Accounts (Sched B Attached)		19,389,873
Total Indirect Costs		36,858,425
Contract Costs		2,116,688,004
Total Feature Accounts (Col. II Sched. D)- - - - -		2,153,546,429

CONTRA ACCOUNTS

Collections - Other than Expenditure Refunds

District Office	2,624,074	
Area Office (Sched B Attached)	2,268,755	
Total Collections		4,892,829

Materials, Equipment & Supply Transfers

Without Reimbursement (Sched. C Attached)

LF-30 - From the Project	52,468,124	
LF-33 - To Other Manhattan Areas	16,721,298	
Total Outgoing Shipments		69,189,422
LT-41 - Received from Manhattan Areas	CR- 15,041,501	
LF-42 - Received from other Agencies	CR- 82,690,146	
LF-43 - Costs chargeable to other than Engineer Funds	CR- 3,641,136	
Total Items Received		CR-101,372,783
Total Contra Accounts		CR- 27,290,532
NET COSTS- - - - -		2,126,255,897
L12.2 - Insurance & Welfare		46,662,000

TOTAL COSTS (FORM NO. 39 LINE 2)- - - - - 2,172,917,897

ACCOUNTS RECEIVABLES

Unbilled Receivables (L11.41-L11.42)	16,371	
Advances to Contractors (L12.1)	24,656,887	
General (L13)	25,367	
Total Receivables		24,698,625

TOTAL CHARGEABLE TO MANHATTAN DISTRICT FUNDS- - - - - 2,197,616,522

~~SECRET~~

GENERAL TRIAL BALANCE (Cont'd)

<u>ALLOTMENTS</u>		<u>F. Y. - 1946 and Prior</u>		
<u>Service</u>	<u>Proj. #</u>	<u>Approp. Symbol</u>	<u>Allot#</u>	
ESA	P430, P470			CR- 701,901,756
EP of EAS	P110, P210			CR-1,492,526,952
M & HDA	P413			CR- 230,265
QSA	P101, P431			CR- 4,251
SSA	P410, P440			CR- 823,206
OSSA	P470			CR- 6,072
Sub-Total- - - - -				CR-2,195,492,502
<u>ALLOTMENTS</u>		<u>F. Y. - 1947</u>		
ASWD	P410	212/80902	708-4400	CR- 115,044,173
ASWD	P410	212/80902	708-4402	CR- 2,650
OSSA	P410	7171005	705-4244	CR- 3,120
FSA	P432	2170425	701-1438	CR- 860
QSA	P431	2170502	753-1616	CR- 20
ESA	P131	2170502	707-7872	CR- 800
AEC		89-117/80010		CR- 251,000,000
AEC		89-112/70010		CR- 250,000,000
Sub-Total- - - - -				CR- 616,051,621
Total Allotments				CR-2,811,544,123
Accounts Payable				CR- 589,536
Accruals				CR- 5,554,029
LESS: Unexpended Balance of Allotments				CR- 6,143,565
TOTAL- - - - -				<u>2,197,616,522</u>

MANHATTAN DISTRICT HISTORY

BOOK I - GENERAL

VOLUME 5 - FISCAL YEAR DURING

A INDEX "C".

DOCUMENTS

No.

DESCRIPTION

- 1 ✓ Office, Chief of Engineers, Circular Letter No. 2695 (Fiscal No. 254) dated 18 January 1944. Subject: Estimate of Appropriations, Fiscal Year 1945 (Military).
- 2 ✓ Memorandum dated 29 September 1942 from Col. J. C. Marshall to Brig. Gen. L. R. Groves.
- 3 ✓ Memorandum dated 3 February 1945 from Major Gen. L. R. Groves to J. P. La Croix, Subject: Manhattan District Budget for Fiscal Year 1946.
- 4 ✓ Memorandum dated 22 March 1945 from Col. D. B. Antes to Col. J. P. La Croix, Subject: Budget Estimate, Fiscal Year 1946.
- 5 ✓ Memorandum dated 28 November 1944 from Major Gen. L. R. Groves to Major Gen. G. J. Richards, Subject: Cost Estimate, Manhattan Engineer District.
- 6 ✓ District Fiscal Manual No. 2, Subject: Documentary Requirements for Special Contracts.
- 7 ✓ District Fiscal Manual No. 1, Subject: Voucher Procedure (Revised).
- 8 Memorandum dated 4 April 1945 from Capt. A. R. McCauley Jr. to Lt. Col. C. Vanden Bulck, Subject: Method of Procedure - General Accounting Office Inquiries and Exceptions and Contractors' Reclaim Vouchers.
- 9 District Circular Letter (Costs 45-2) dated 18 January 1945, Subject: Final Contract Cost Report.
- 10 Code of Cost Accounts, Manhattan District, Revised 1 December 1944.

~~_____~~
ARMY SERVICE FORCES
OFFICE OF THE CHIEF OF ENGINEERS
WASHINGTON 25, D.C.

SPEFB - 111 (1944)

18 January 1944.

CIRCULAR LETTER NO. 2695
(Fiscal No. 254)

SUBJECT: Estimates of Appropriations, Fiscal Year 1945 (Military).

TO: All Concerned.

1. The following instructions relate to the preparation of data from which this office will prepare the military estimates of appropriations for the fiscal year 1945. In preparing these estimates, it will be assumed that no appropriation made by the "Military Appropriation Act, 1944" or otherwise made available to the Corps of Engineers will be merged with or become a part of the Military Appropriation Act, 1945.

2. There is inclosed Sample Form No. 1 "Analysis of Projects by Components" for use in preparing the breakdown under each project by the objective classification codes. A separate report on this form will be submitted for each general project and each appropriation title under which obligations have been or will be made during the fiscal years 1943, 1944 and 1945, except that Divisions and Districts will include in Fiscal Year 1945, only estimates for salaries and wages in amounts shown on Sample Form 2 inclosed for Personal Services -(01). The schedules will include only the funds made available under allotments prefixed by the numeral "8" and QM allotments transferred to the Corps of Engineers and now carried as "8(QM)". No schedules will be submitted for appropriations of other services made available by sub-allotments, etc. The amounts reported by codes will be in gross amounts. However, the amount of reimbursements pertaining thereto will be deducted in a lump sum opposite the phrase "less all reimbursements" to arrive at the net obligations. The estimate for operation of Division warehouses and Division repair shops in 1945 will be included in the Project 220 estimate, but there will be attached thereto a separately identified statement setting forth the amount applicable to the operation of Division warehouses and repair shops. This is necessary due to the possibility of these costs being included in a different project number in the 1945 estimates.

3. Those offices responsible for submission of budget estimates for Projects 410, 420, 510 and 610 under the appropriation Engineer Service, Army will include a detailed justification for the 1945 estimate for each of the objective classes shown for that estimate. This justification should be in sufficient detail to generally identify the items of equipment, major supply items and other large components of the project, particularly it should include justification for any increase in personnel over the fiscal year 1944.

~~SECRET~~

4. There is also inclosed Sample Form No. 2, "Personnel Requirements", which will be prepared from the best information available for the program under each appropriation. A separate schedule on an obligation basis will be prepared for each military appropriation under which obligations for salaries and wages have been or will be incurred during the fiscal years 1943, 1944 and 1945:

(a) For grades or salary ranges for which the minimum annual salary is \$3200.00 or above, the schedules will show the minimum and maximum salary rate of each grade, the "Man-Years" of employment and the number of employees under such grades by classes of positions, together with the total amount of basic salaries paid those in each class of position.

(b) For grades or salary ranges for which the minimum annual salary rate is less than \$3200.00, the schedules will not show classes of jobs or titles, but will show only the grade (or range) and the minimum and maximum salary rates of the grade, together with the "Man-Years" of employment, the number of employees in each grade and the total amount of basic salaries paid those in the grade.

(c) For positions authorized in accordance with War Department Civilian Personnel Regulation No. 20, dated 15 March 1943 only the "Man-Years" of employment, the number of employees and the amount of basic salaries paid shall be stated.

(d) The amount of salaries in the 1943 and 1944 columns of the schedules will reflect the increased rate of compensation (administrative within-grade promotions) made or to be made in 1943 or 1944, occasioned by the operation of Public Law No. 200-77th Congress and Executive Order No. 8842. Amount of salaries in the 1945 columns will not reflect any further increases in the rates of compensation estimated to occur in the fiscal year 1945 by reasons of the within cited law and executive order.

(e) The total basic salaries referred to under 3 a, b, c and d shall be exclusive of overtime, additional compensation (other than administrative within-grade promotions), night work differential and additional pay for services outside the forty-eight (48) states and the District of Columbia.

(f) Since the money column will reflect the total of the actual basic salaries paid on the basis of man-years of employment, there will be no need for the adjusting of entries on account of "delay in filling new positions".

(g) Man-years will be shown to the nearest tenth; if mid-way between tenths the next highest tenth will be used. No cents will be shown in the obligations columns, the amounts

~~SECRET~~

being stated to the nearest dollar. -- The number of man- years estimated to be required under any particular appropriation item will be computed on the basis of the regular number of hours in a work week for the employees concerned. Generally, this will require computations on the basis of a 48-hour work week.

(h) Immediately following the line "total permanent field" there will be stated on separate lines, the number of man-years, the number of employees and amounts paid for temporary employees, the number of man-years, the number of employees and amounts paid to part time employees, etc., followed by the total amount of the overtime pay etc., for the fiscal years 1943, 1944 and 1945. Temporary employees for budgetary purposes are defined as those employees who were formally engaged for a specific period of time not to exceed one year.

(i) The personal services will be divided into the following services or groups and shall be stated in that order on the schedules: Clerical, Administrative and Fiscal Service; Professional Service; Sub-Professional Service; Crafts, Protective and Custodial Service; and grades established by Executive Order 6746 and unclassified.

(j) The justifications will also include a "Forecast of Employment Fiscal Years 1944 and 1945" (Sample Form No. 3) relating to the number of man-years shown on the Salary and Wage Schedule (Sample Form No. 2) for the fiscal year involved with the actual or estimated number of employees on the payroll in an active pay status as of the end of each quarter for the fiscal years 1944 and 1945. This statement will include each group of employees listed on the Salary and Wage Schedule, (Sample Form No. 2) i.e., regular, full time salaried and wage employees, temporary employees, part time employees, etc.

5. Salary and Wage schedules of employees in engineer sections at Army Service Forces Depots, Holding and Reconsignment Points and Ports of Embarkations shall be included in the Engineer schedules for the fiscal year 1943 only. These employees will be included in the Quartermaster Corps and Transportation Corps schedules for the fiscal years 1944 and 1945. Similarly the medical employees at the Engineer Depot at Sharonville shall be included in 1944 and 1945 of the Engineer schedule and in 1943 of Surgeon General's schedule.

6. The data herein requested shall be submitted in duplicate on legal size paper 8 x 12¹/₂" written lengthwise, single spaced with one inch margin on left side, so as to reach this office as early as practicable, but not later than 31 January 1944. The name of the reporting office shall be typed or stamped in the upper right-hand corner of both copies of the schedule.

7. The budget data for activities under the direction of the Division Engineer as Service Command Engineer will be furnished the Commanding General of the respective service commands when requested by that office.

~~SECRET~~

8, The following offices are expected to submit schedules in accordance with the above instructions:

All Divisions

All Districts

All Engineer Depots

All Engineer Sections of Army Service Forces Depots

Engineer Board, Fort Belvoir

Army Map Services

Ports of Embarkation

Holding and Reconsignment Points

All other offices to which military funds are allotted by the Chief of Engineers.

Thomas M. Robins

THOMAS M. ROBINS,
Major General,
Deputy Chief of Engineers.

3 Incls.:

Sample Forms Nos. 1, 2 and 3.

DISTRIBUTION: (C/L 2644)

F - 1-2-4-6-7-8 and 11, plus Board of Engineers for Rivers and Harbors.

O - (OCE Memo. No. 435)

Inclosure to C/L No. 2695.
(Fiscal No. 254)
Dated 18 January 1944.

ANALYSIS OF PROJECTS BY COMPONENTS

SCHEDULES FOR FISCAL YEARS 1943, 1944 AND 1945

Appropriation Title: _____ Office _____

Project No. _____ Title _____

(1)	(2)	(3)	(4)
	Actual Obligations F.Y. 1943	Estimated Obligations F.Y. 1944	Estimated Obligations F.Y. 1945
01 Personal Services (a)			
02 Travel			
03 Transportation of Things			
04 Communication Services			
05 Rents & Utility Services			
06 Printing & Binding			
07 Other Contractual Services			
08 Supplies and Materials			
09 Equipment			
10 Lands and Structures			
13 Refunds, Awards and Indemnities			
Total (Gross Obligations)			
Less all reimbursements			
Net obligations			

(a) This amount must be entered on line 01 Personal Services
on Form 2.

~~SECRET~~

~~SECRET~~

MANHATTAN DISTRICT HISTORY

BOOK I - GENERAL

VOLUME 5 - FISCAL PROCEDURES

APPENDIX "A"

CHARTS AND GRAPHS

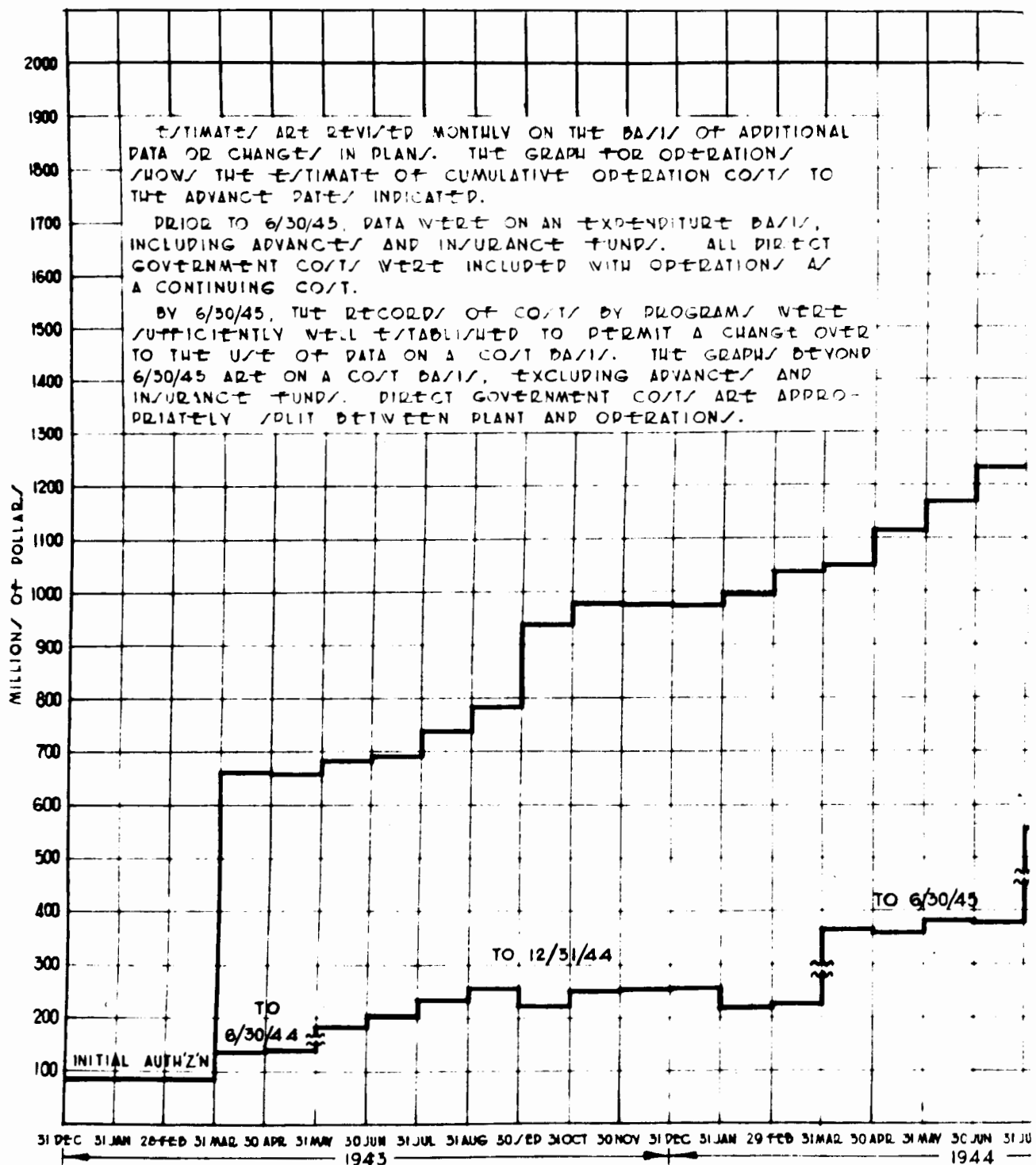
DESCRIPTION

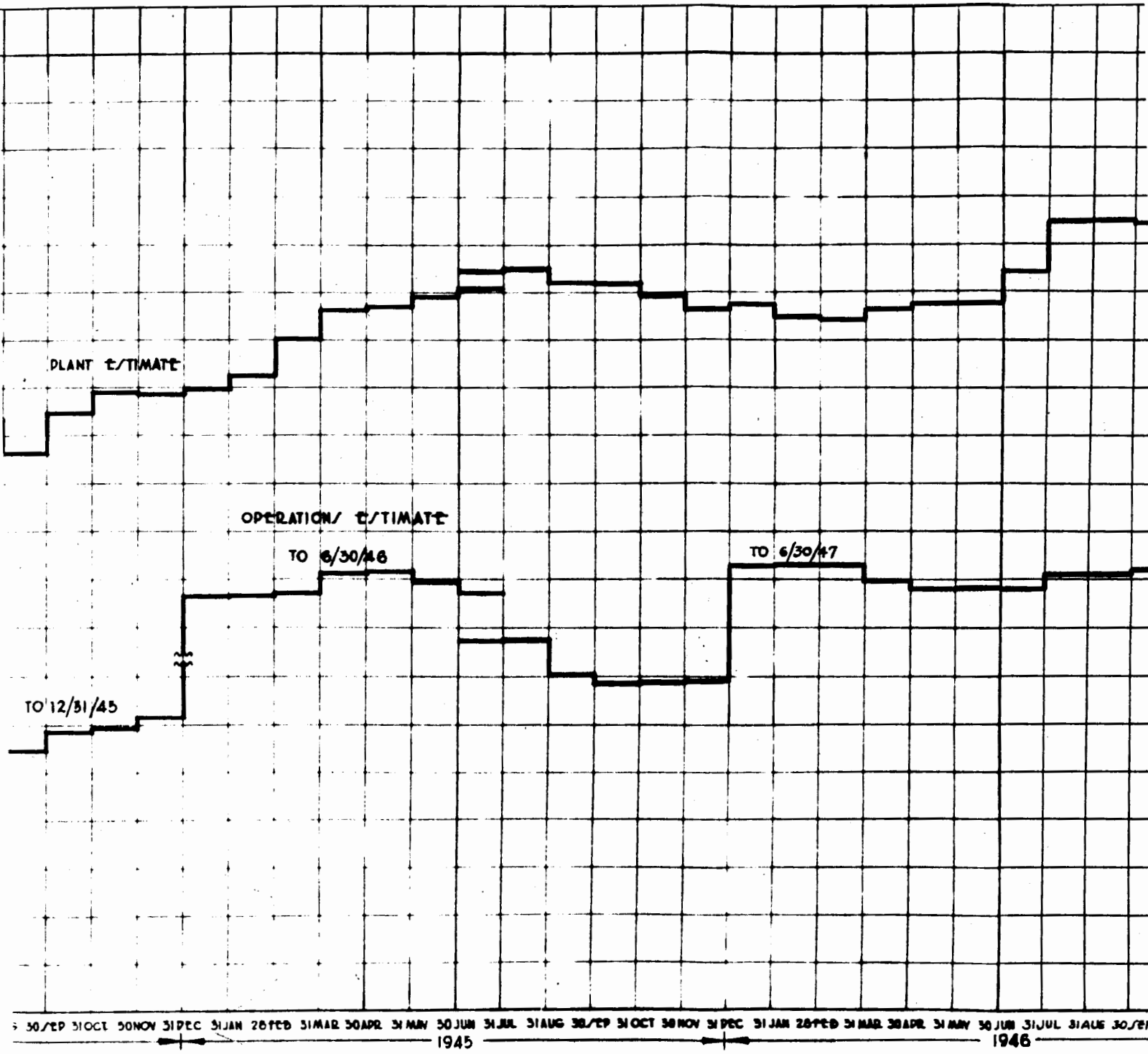
No.

- 1 Estimated Project Expenditures
- 2 Graph of Monthly Expenditures
- 3 Voucher Procedure Flow Chart
- 4 Expenditure Data Flow Chart
- 5 Manhattan Project Cost Breakdown
by Programs
- 6 District Office Fiscal Organization
Chart - Inception of District to
1 November 1943.
- 7 District Office Fiscal Organization
Chart - 1 November 1943 to 1 November
1944.
- 8 District Office Fiscal Organization
Chart - 1 November 1944 to 31
December 1945.
- 9 District Office Fiscal Organization
Chart - 1 July 1946 to 31
December 1946

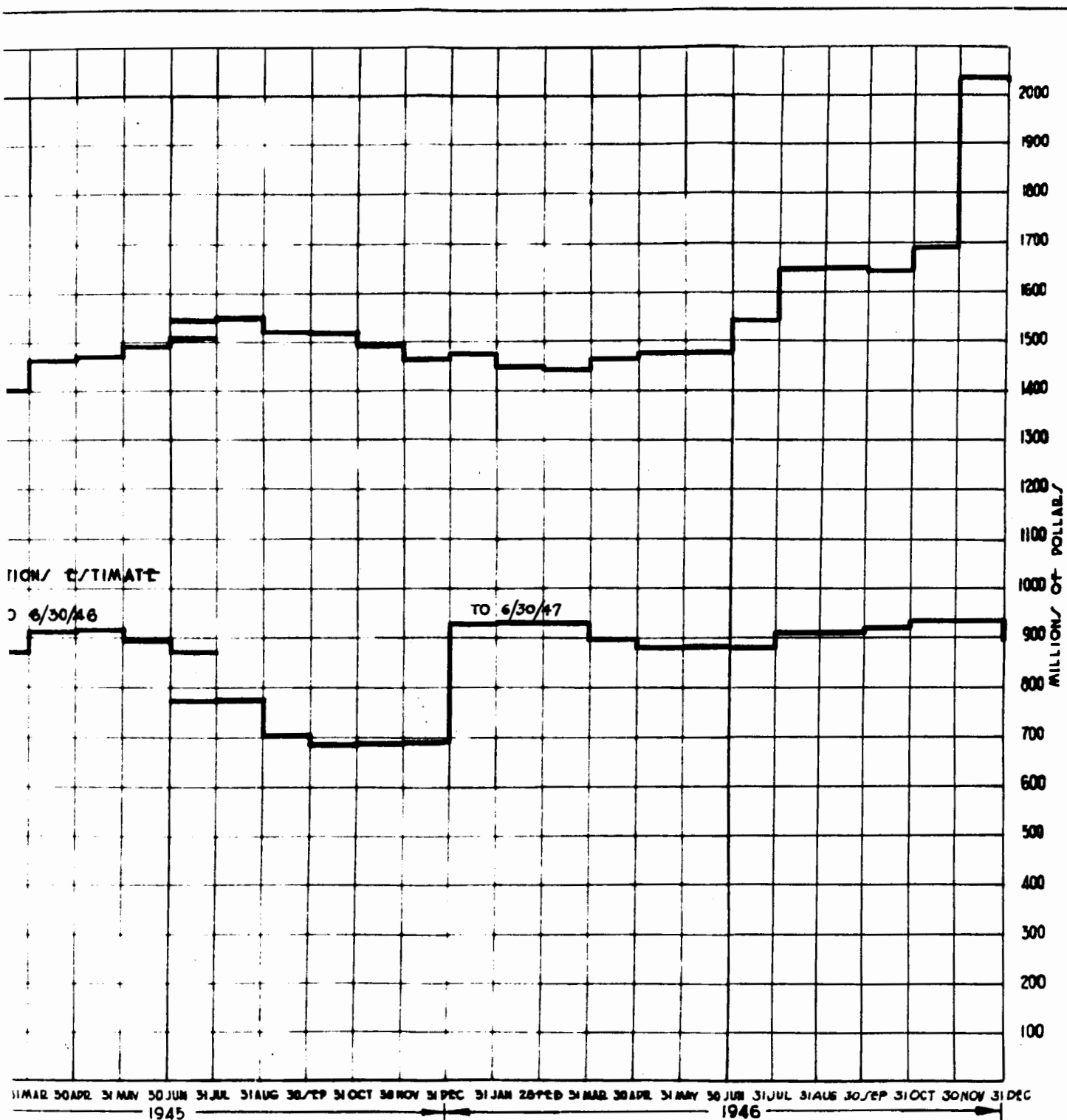
~~SECRET~~

UNCLASSIFIED

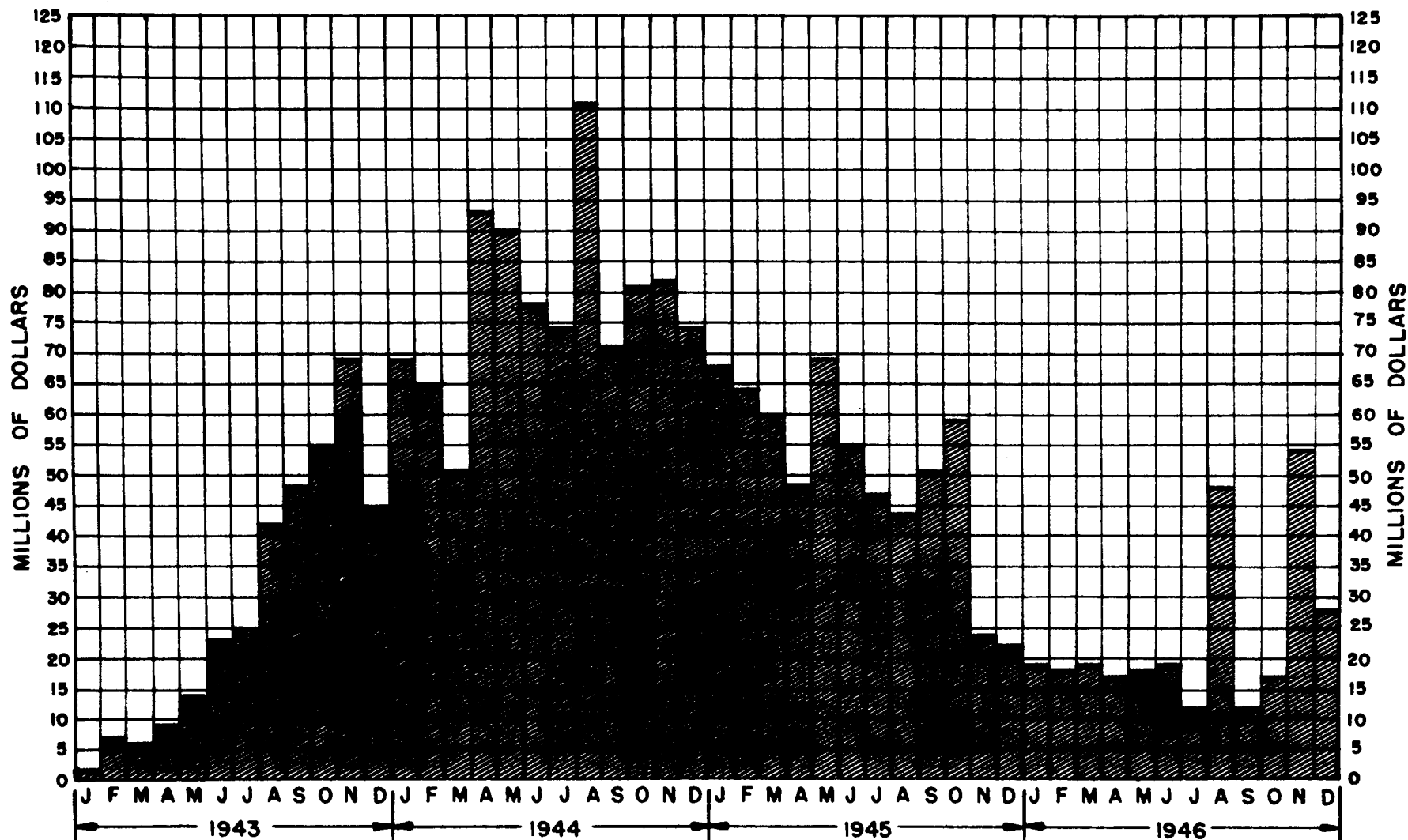




MANHATTAN DISTRICT
ESTIMATED PROJECT TOTAL



MANHATTAN DISTRICT
 ESTIMATED PROJECT EXPENDITURE
 PLATE A

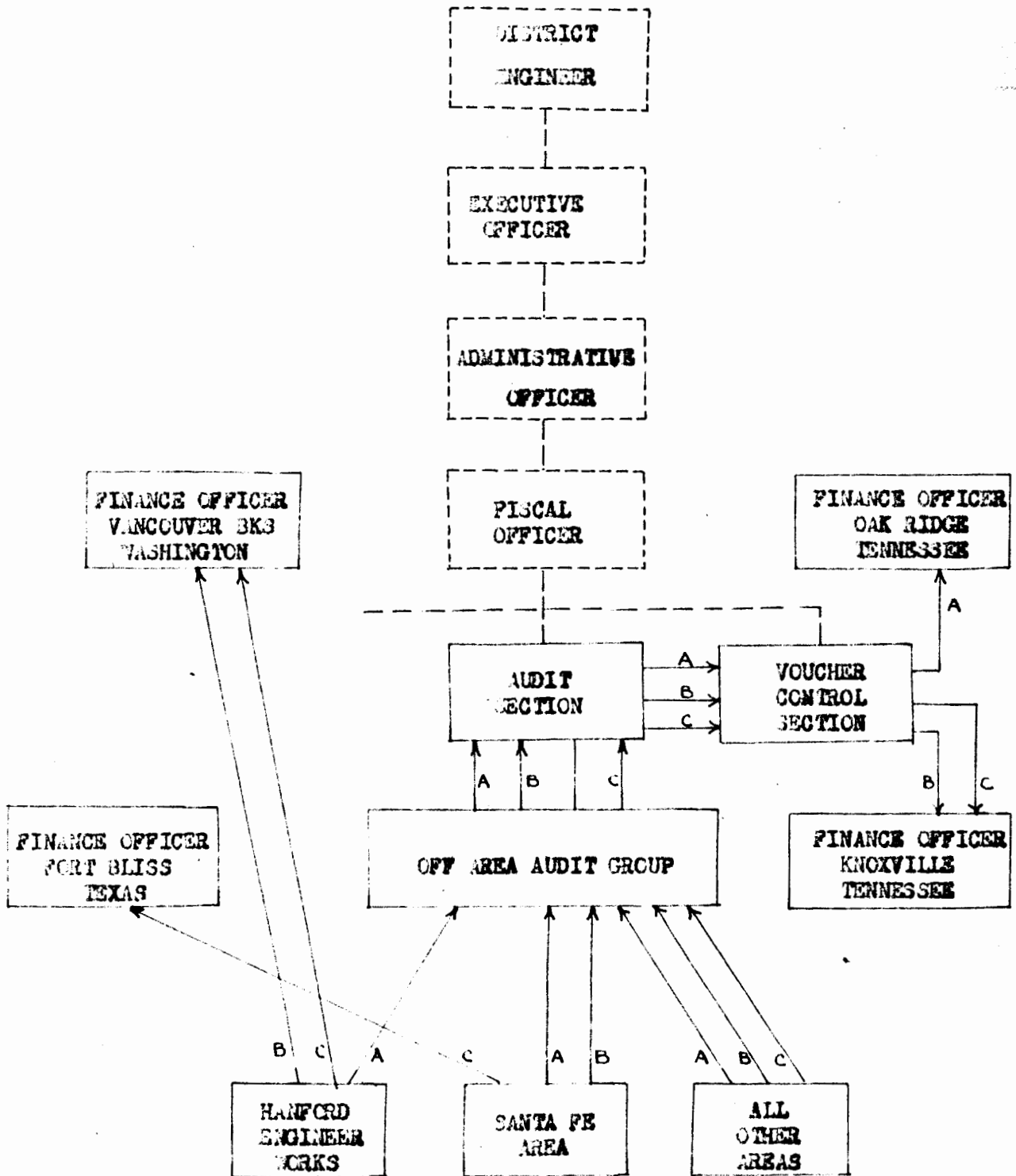


NOTE: TOTAL EXPENDITURE
AS OF 31 DEC. 1942
WAS 16 MILLIONS.

MANHATTAN DISTRICT
ACTUAL MONTHLY
EXPENDITURES

PLATE B

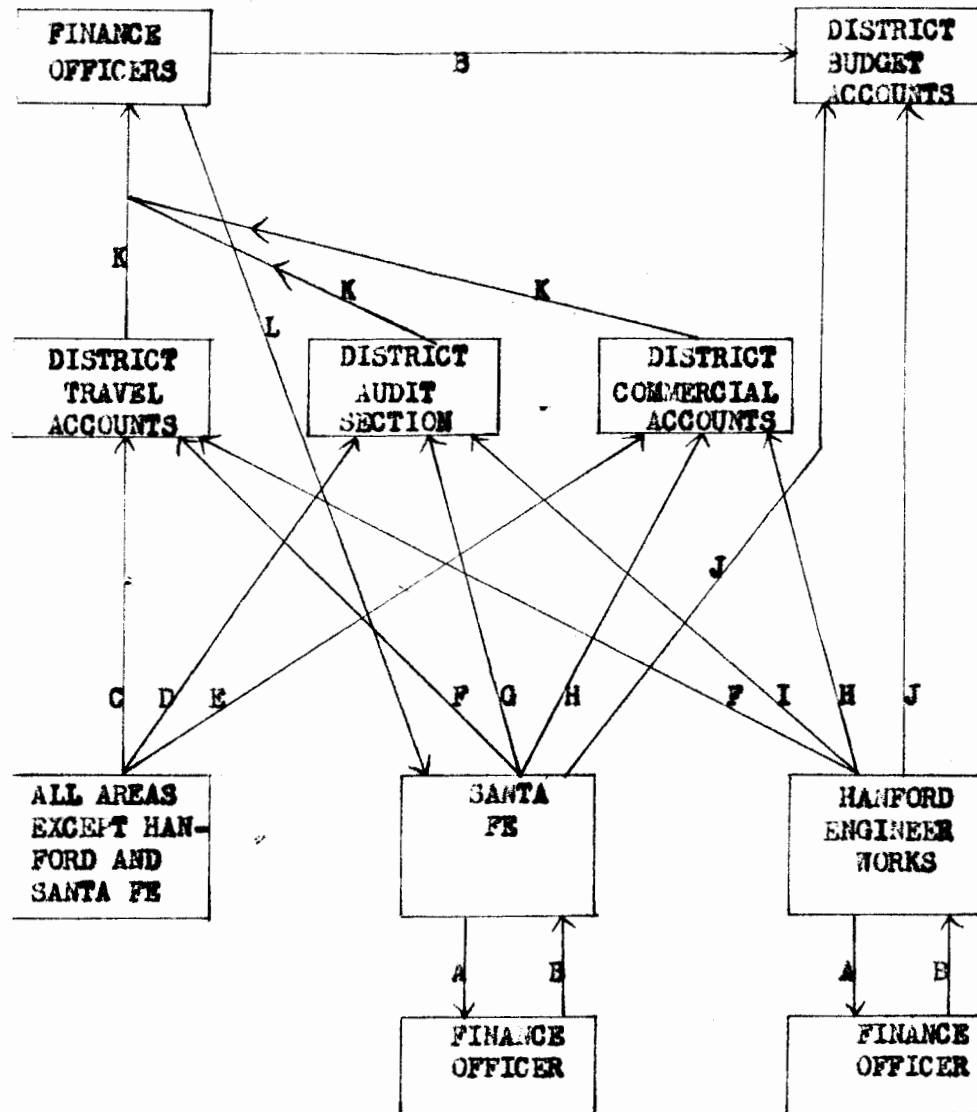
VOUCHER PROCEDURE FLOW CHART



LEGEND: A - Group 1, Group 2, Group 5B, and Group 6B Vouchers
 B - Group 3 Vouchers
 C - Group 4, Group 5A, and Group 6A Vouchers

~~SECRET~~

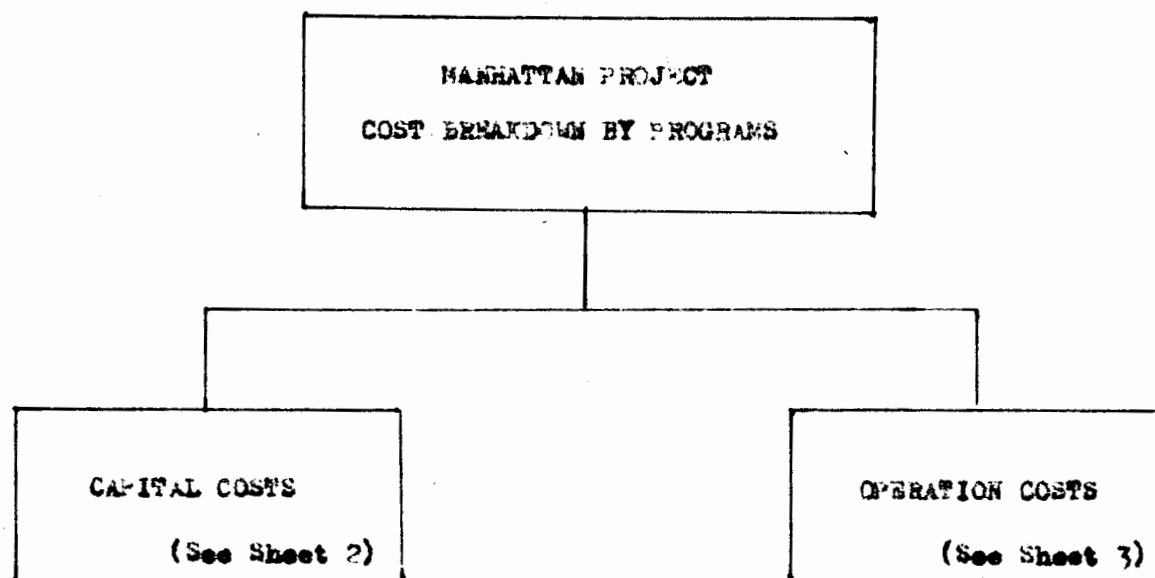
EXPENDITURE DATA FLOW CHART AS OF 31 DECEMBER 1946



- A. Unclassified vouchers to Finance Officers
- B. Copies of paid vouchers.
- C. All travel vouchers.
- D. All contract payment vouchers.
- E. All commercial vouchers.
- F. Classified travel vouchers.
- G. Vouchers under classified contracts.
- H. Classified commercial vouchers.
- I. Classified contract vouchers.
- J. Monthly expenditure report.
- K. All vouchers to Finance Officers for payment.
- L. Paid vouchers pertaining to F, G & H.

~~SECRET~~

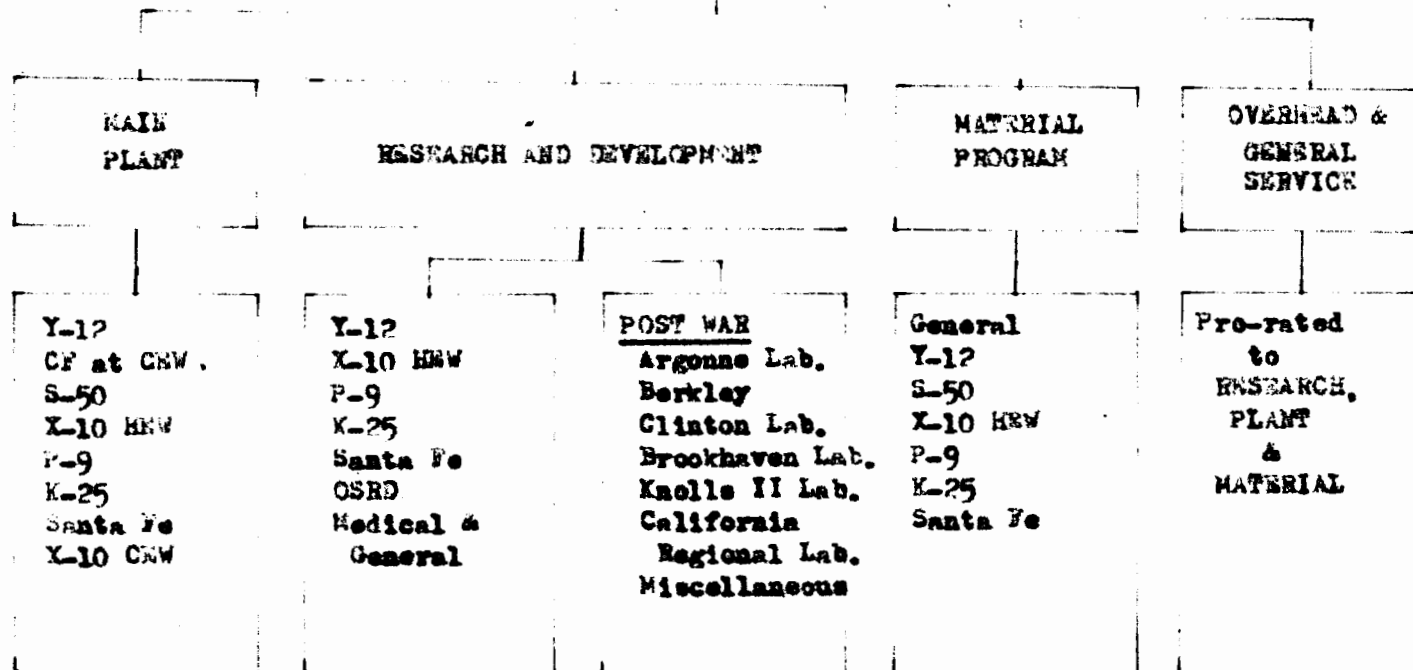
~~SECRET~~
SECRET



~~SECRET~~
SECRET

~~SECRET~~

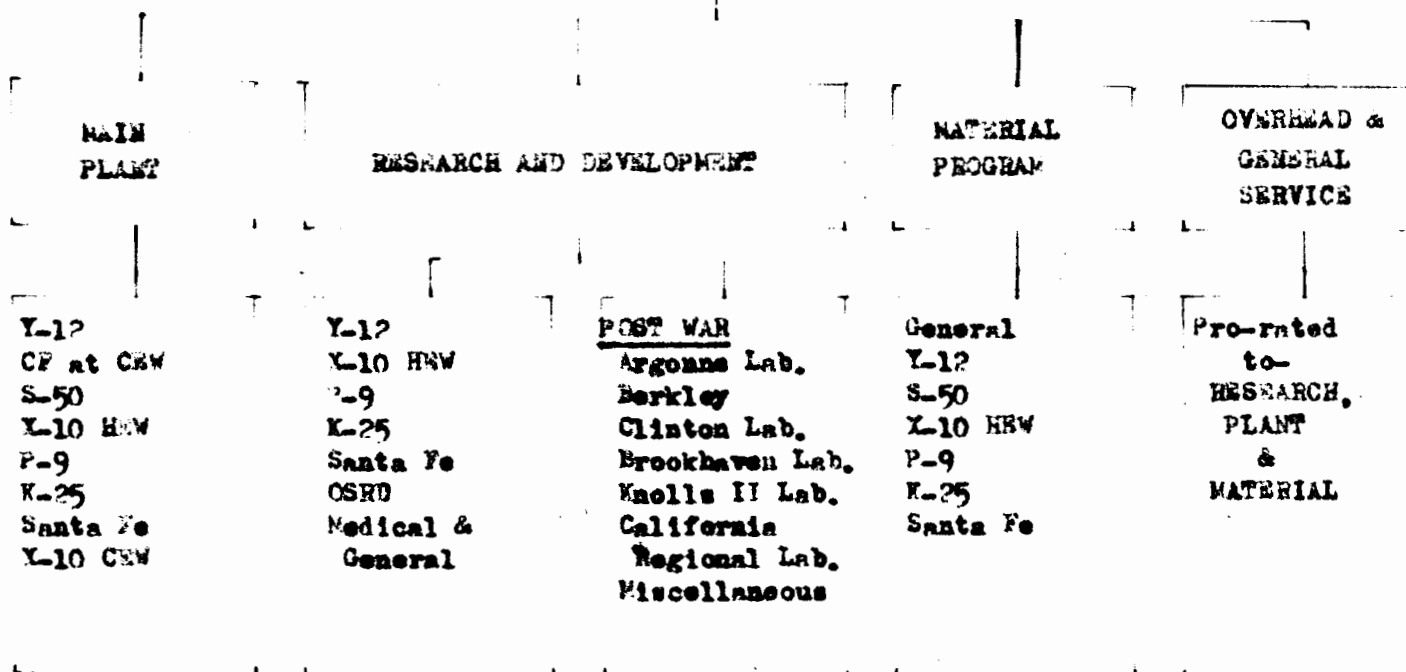
CAPITAL COSTS



~~SECRET~~

~~SECRET~~
~~SECRET~~

OPERATION COSTS

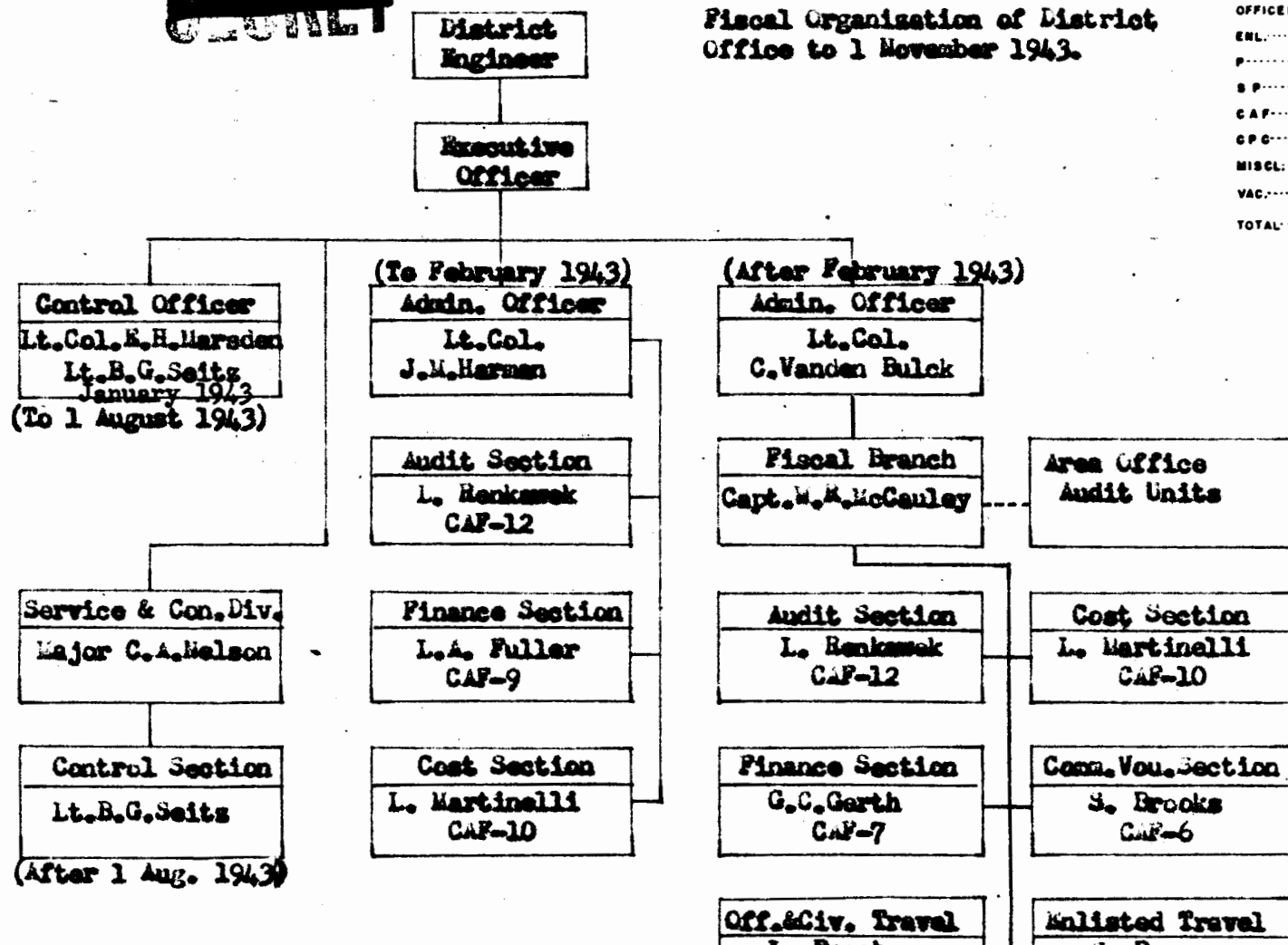


~~SECRET~~
~~SECRET~~

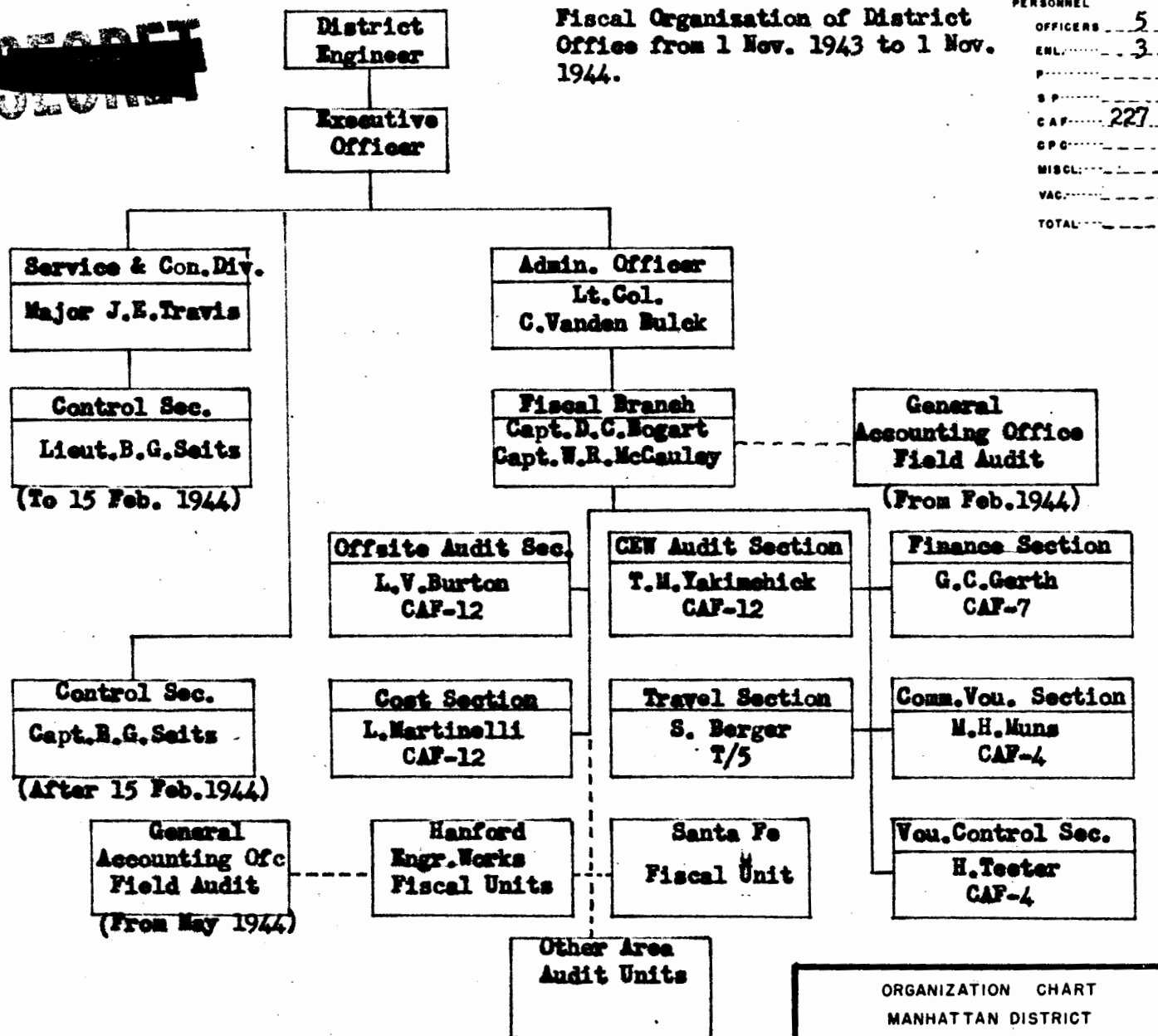
SECRET**Fiscal Organization of District
Office to 1 November 1943.**

PERSONNEL

OFFICERS	3
ENL.	2
P.	
S.P.	32
CAF	
GPC	
MISCL.	
VAC.	
TOTAL	



~~SECRET~~



~~SECRET~~

ORGANIZATION CHART
MANHATTAN DISTRICT

UNIT _____

SUBMITTED _____ DATE _____

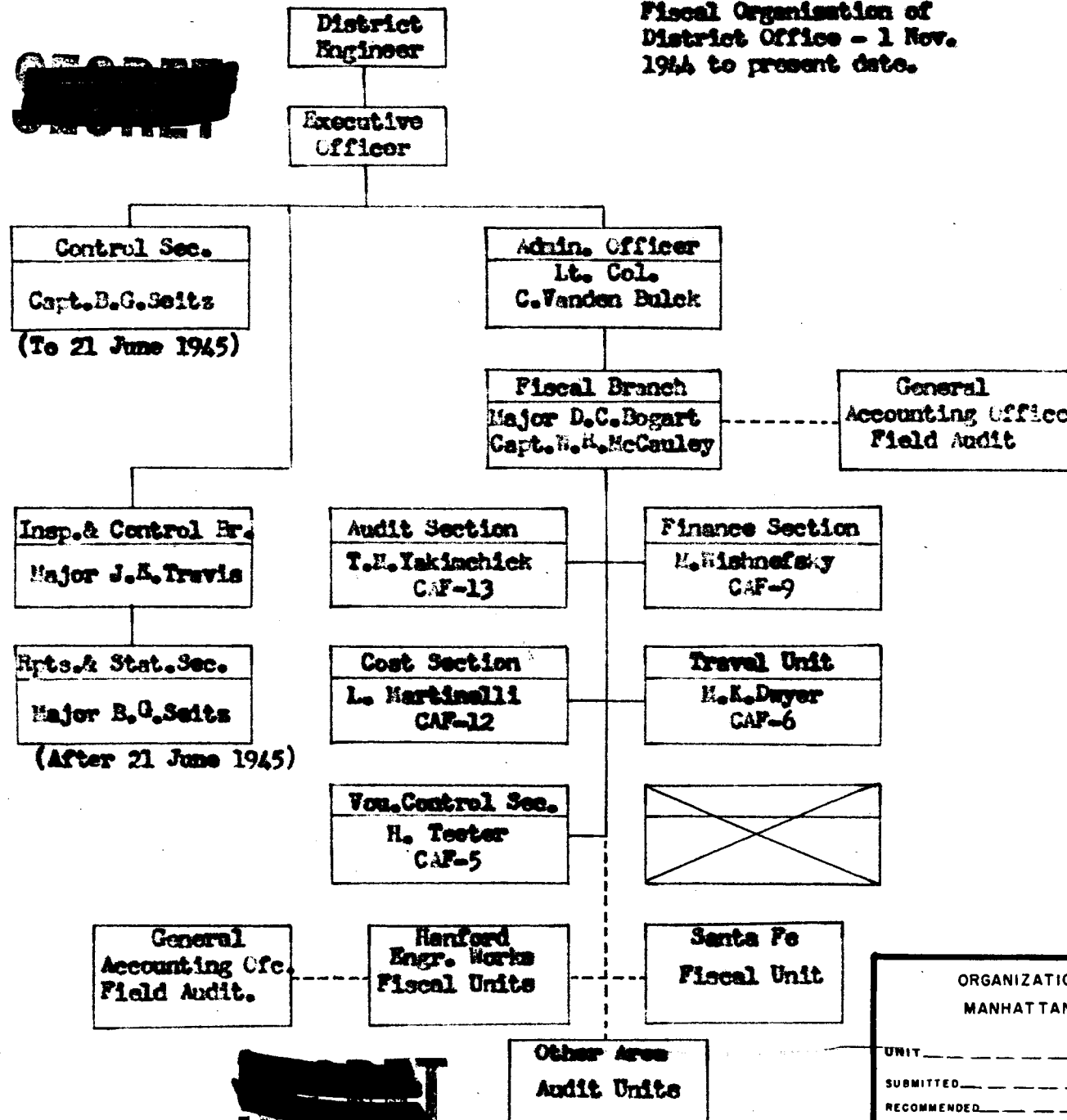
RECOMMENDED _____ DATE _____

APPROVED _____ DATE _____

SECRET

**Fiscal Organization of
District Office - 1 Nov.
1944 to present date.**

PERSONNEL 6
OFFICERS 2
ENL. 2
P. 1
S P. 274
CAF 274
GPC 1
MISCL 1
VAC 1
TOTAL 1



SECRET

ORGANIZATION CHART MANHATTAN DISTRICT	
UNIT	_____
SUBMITTED	_____ DATE _____
RECOMMENDED	_____ DATE _____
APPROVED	_____ DATE _____

SAMPLE FORM NO. 2

Inclosure to C/L No. 2695.

(Fiscal No. 254) Dated: 18 January 1944.

PERSONNEL REQUIREMENTS
BUDGET ESTIMATES FOR THE FISCAL YEAR 1945

~~SECRET~~

Operation: _____

	1945			1944			1943		
	Man Years	No. of Em- ployees	Amount	Man Years	No. of Em- ployees	Amount	Man Years	No. of Em- ployees	Amount
ADMINISTRATIVE AND FISCAL SERVICE									
Range \$4,600 to \$5,600:									
Permanent	1	1	5,000	1	1	5,000	.9	1	4,410
Range \$2,600 to \$3,200:	2	2	6,400	1	2	3,200	1.0	1	3,200
SERVICE									
Range \$3,200 to \$3,800:									
Attorney							.8	1	2,271
CLERICAL AND CUSTODIAL SERVICE									
Range \$1,320 to \$1,620:									
Permanent, field	10	12	14,370	12	15	17,244	12.0	15	18,126
	5	8	5,700	5	6	5,700	2.0	2	2,240
	18	23	31,470	19	24	31,144	16.7	20	30,247
Employees, field	8	15	19,060	8	15	19,060	7.9	10	18,579
Employees	2	4	4,600	2	4	4,600	1.2	2	2,770
Temporarily engaged				1	1	8,000	.5	1	4,000
Detachment				1	1	-	.3	1	-
				2	2	2	1.0	1	1
Differential			10,000			12,000			11,000
			1,000			1,000			1,000
			500			500			500
Pay for foreign service									
Personal service, field	28	42	65,630	33	47	76,306	27.6	35	68,097

~~SECRET~~

BUDGET

Title of Appropriation: _____

CLERICAL, ADMINISTRATIVE AND FISCAL SERVICE

Grade 12. Range \$4,600 to \$5,600:

Head Accountant

Grade 7. Range \$2,600 to \$3,200:

PROFESSIONAL SERVICE

Grade 3. Range \$3,200 to \$3,800:

Associate Attorney

CRAFTS, PROTECTIVE AND CUSTODIAL SERVICE

Grade 3. Range \$1,320 to \$1,620:

Unclassified

Total permanent, field

Temporary employees, field

Part time employees

While actually engaged

Without compensation

\$1 a year

Overtime pay

Night-work differential

Additional pay for foreign service

All personal service, field

SAMPLE FORM NO. 2 (Continued)

PERSONNEL REQUIREMENTS
BUDGET ESTIMATES FOR THE FISCAL YEAR 1945

Inclosure to C/L No. 2695.
(Fiscal No. 254)
Dated: 18 January 1944.

1:

~~SECRET~~

Office

	1945			1944			1943		
	Man Years	No. of En- ployees	Amount	Man Years	No. of En- ployees	Amount	Man Years	No. of En- ployees	Amount
Service, field (continued)	28	42	65,630	33	47	76,306	27.6	35	68,997
Subsistence furnished			1,000			1,200			1,100
	26	42	64,630	33	47	75,106	27.6	35	66,997

for increase payments
to crafts, protective
forces due to Public Law

5,000

for increase payments
within-grade promotions
for 1944.

5,000

~~SECRET~~

Title of Appropriation: _____

All personal service, field (continued)

Deduct quarters and subsistence furnished

01 Personal Services

Amount included above for increase payments
in Fiscal Year 1944 to crafts, protective
and custodial employees due to Public Law
694-77th Congress

Amount included above for increase payments
for administrative within-grade promotions
made during Fiscal Year 1944.

SAMPLE FORM NO. 3

Forecast of Employment, Fiscal Years 1944 and 1945

Inclosure to C/L No. 2
(Fiscal No. 254)
Dated: 18 January 1944

(Office)

Number of employees in active pay status as of---	Classes of employees						(Use addition- al column for each addi- tional class)
	Regular full-time salaried and wage	Temporary	Part-time	While actually engaged	Without compensation	\$1 a year	
<u>Fiscal year 1944</u>							
September 30, 1943....							
December 31, 1943.....							
March 31, 1944.....							
June 30, 1944.....							
Man-years requested, shown on Salary and Wage Schedule.							
<u>Fiscal year 1945</u>							
September 30, 1944....							
December 31, 1944.....							
March 31, 1945.....							
June 30, 1945.....							
Man-years requested, shown on Salary and Wage Schedule.							

SAMPLE FORM NO. 3

Forecast of Employment, Fiscal Years 1944 and 1945

Inclosure to C/L No. 2695.
(Fiscal No. 254)
Dated: 18 January 1944.

(Office)

SECRET

Number of employees active pay status as of---	Classes of employees						(Use additional column for each additional class)
	Regular full-time salaried and wage	Temporary	Part-time	While actually engaged	Without compensation \$1 a year		
<u>Fiscal year 1944</u>							
December 30, 1943....							
December 31, 1943.....							
January 31, 1944.....							
February 1, 1944.....							
Years requested, from on Salary and Schedule.							
<u>Fiscal year 1945</u>							
December 30, 1944....							
December 31, 1944.....							
January 31, 1945.....							
February 1, 1945.....							
Years requested, from on Salary and Schedule.							

SECRET

~~CONFIDENTIAL~~

UNITED STATES ENGINEER OFFICE
MANHATTAN DISTRICT
Room 807
270 Broadway
New York, N.Y.

September 29, 1942

JCM

Subject: Allotment of Additional Funds to Manhattan District.

MEMORANDUM to: Brigadier General L. R. Groves.

I suggest that you take up with the proper people in SOS, probably George Richards, the question of allocation of the \$47,000,000 necessary to complete the funds authorized for DSM. The amount approved was \$85,000,000, and \$38,000,000 were allocated in August. We are preparing to sign a contract with Stone & Webster for \$66,000,000 and I believe it would be well to have sufficient funds on hand to cover this contract plus the \$15,000,000 already transferred to OERD. (The balance of \$4,000,000, together with some \$5,000,000 expected to be returned by OERD, will be needed to cover other commitments such as ore and metal.)

J. C. MARSHALL,
Colonel, Corps of Engineers,
District Engineer.

cc: Lt. Col. Nichols

~~CONFIDENTIAL~~

~~SECRET~~

This document consists of 1 page.
No. of copies- Series 3.

WAR DEPARTMENT
P. O. Box 2610
Washington, D. C.

3 February 1945

MEMORANDUM TO: Colonel J. P. Lacroix.

SUBJECT: Manhattan District Budget for Fiscal Year 1946.

1. The Manhattan District Budget Estimate for the Fiscal Year 1946 is 792 million dollars. This is an increase over the flash estimate furnished to the Budget Officer 12 December 1944.
2. In my memorandum to the Budget Officer dated 28 November 1944, it was indicated that total costs to 30 June 1945, were 1950 million, and that 1674 million would be needed to cover actual cash expenditures to that date. However, any difference between actual allotments and the amount of 1950 millions should be allotted prior to 30 June 1945 from Fiscal Year 1945 funds, unless it is preferred to increase the Fiscal Year 1946 allotment by an equal amount.

L. R. GROVES,
Major General, C. E.

cc: Colonel Nichols

~~SECRET~~

~~SECRET~~

22 March 1945

Colonel LaCroix,

Colonel Antes,

Budget Estimate, Fiscal Year 1946.

1. In accordance with our recent telephone conversation, it is estimated that the sum of 100 million will be necessary to cover the expenditure for proposed additional construction, Manhattan Engineer District, at Oak Ridge, Tennessee.

2. It is requested that the sum now included under "I" Project 430, be increased by 100,000,000. It is further requested that the figure 792,000,000 be corrected accordingly wherever it appears in the Budget Estimate, Fiscal Year 1946. The amount of about 100,000,000 was used in a conference concerning the proposed construction, which conference was held in the Office of the Under Secretary of War, Pentagon Building, at 0930 o'clock, 30 March 1945.

B. A. ANTES,
Colonel, Corps of Engineers.

~~SECRET~~

23 November 1944.

Memorandum for Major General George J. Richards,
Budget Officer, War Department.

Subject: Cost Estimate, Manhattan Engineer District.

Attached hereto are preliminary supplementary estimates for the Manhattan District to 30 June 1945. There is also attached a list of actual and anticipated expenditures for the same period, with estimate of additional funds needed to 30 June 1945. These figures are preliminary and are now being worked over. The final figures should be ready by 7 December 1944.

L. R. GROVES
Major General, C. E.

Incls.

(Note: Above figure of 1950 was confirmed informally.)

SECRET

This document consists of 1 page.
No. of copies - Series

WASHINGTON FIELD DISTRICT

ACCUMULATED CAPITAL
(In millions)

(Preliminary - Now Being Revised)

<u>CAPITAL</u>	<u>OPERATING TO 30 JUNE 1945</u>	<u>TOTAL</u>
1465	485	1950

SECRET

MANHATTAN ENGINEER DISTRICT

ACTUAL & ANTICIPATED EXPENDITURES

Approximate expenditures to date for the entire project are as follows (in millions):

	<u>Month</u>	<u>Total</u>
Total to 31 Dec. 1943		361
Jan. 1944	69	430
Feb.	61	491
Mar.	55	546
Apr.	93	639
May	89	728
June	79	807
July	74	881
Aug.	111	992
Sept.	71	1063
Oct.	81	1144
25 Nov.	65	1209
Estimated to 20 Jan. 1945		1408
20 Mar.		1572
20 May		1752
30 June		1874

Total allotment to date is 1353, which is expected to carry the project to about 5 January 1945. Estimated requirements for additional funds are as follows:

<u>Date Required</u>	<u>Date Extended</u>	<u>Amount</u>	<u>Total Allotment</u>
5 Jan. 1945	20 Mar. 1945	219	1572
20 Mar. 1945	20 May 1945	180	1752
20 May 1945	30 June 1945	122	1874

~~SECRET~~

This document consists of 33 pages.
Copy No. 53 of 44 copies. Series A.

DISTRICT FISCAL MANUAL NO. 2

DOCUMENTARY
REQUIREMENTS
FOR
"SPECIAL
CONTRACTS"

~~SECRET~~



SECTION I

PREFACE

1. The instructions which follow in this Manual are intended for use by all Chief Project Auditors and others concerned with the preparation and audit of vouchers under "SPECIAL CONTRACTS". The term "SPECIAL CONTRACTS" is defined as follows:

A Special Contract is one which (1) has been taken over from the OSRD and continued under the Manhattan District, or (2) which is a Research and Development contract in its entirety.

2. These instructions are a major deviation from the usual audit requirements. Appendix "A" of this Manual sets forth the usual audit requirements of the General Accounting Office and is intended for comparison with the audit requirements for "SPECIAL CONTRACTS". Appendix "B" sets forth a decision of The Comptroller General of the United States (No. B-30282, dated 4 January 1943) which is the basis for these revised instructions, and which gives, in general, developments and conditions making such revisions necessary. Appendix "C" sets forth a decision of The Comptroller General of the United States (No. B-30282, dated 19 May 1943) which is in furtherance of the basic revision.

3. These instructions are to be applied only to those contracts which were submitted to the District Engineer in response to letter, dated 20 November 1944, Subject: "Revision of Documentary Requirements", file EIDMV-3.

4. Changes to this Manual will be published as required.

SECTION II

DOCUMENTARY REQUIREMENTS

MATERIALS, EQUIPMENT, SUPPLIES, APPARATUS,
COMMUNICATION EXPENSES, ETC.

5. Supporting evidence for individual items of \$50.00 or more will follow either a. or b., as indicated below:

a. Vouchers may be substantiated by submitting with the voucher the original or certified true copies of supplier's itemized invoices. Supporting evidence of this type will be handled in the usual audit manner and will conform to the Manual for Administrative Audit of Cost-Plus-A-Fixed-Fee Construction Contracts or the Manual for Administrative Audit of Cost-Plus-A-Fixed-Fee Supply Contracts (TM 14-1000), whichever is applicable.

b. If the originals or certified true copies of supplier's itemized invoices are not furnished each class of items will be grouped (i.e. Materials, Equipment, Communication Services, etc.) and the following itemization furnished for each individual item of each group:

- (1) Date of Purchase (or use of service)
- (2) Name of Item
- (3) Name of Supplier
- (4) Number or Quantity of items
- (5) Unit Prices

Each group of items should be sub-totaled and incorporated into the approved amount of the voucher by the use of the Standard Form No. 4035

[REDACTED]

(Continuation Sheet). If the name of the item cannot be indicated due to security requirements, code designations may be used. All code designations for identical items should be identical and continuous, and must be currently maintained by the Contractor.

6. Supporting evidence for individual items under \$50.00 is not required, and such items need not be itemized in the voucher. The period of time covered, a description by major groups (i.e. Materials, Equipment, Communication Service, Etc.), and the amount of each group is all that is required.

WITHDRAWALS FROM STOCK

7. Supporting evidence for individual items of \$50.00 or more is not required. In lieu of such documentation, itemization in the following form should be made for each individual item:

- a. Date of Use
- b. Name of Item
- c. Unit Price

Each class of items withdrawn from stock-on-hand should be grouped (i.e. Materials, Equipment, Supplies, etc.), sub-totaled, and indicated on the Standard Form No. 1035. If the name of the item cannot be shown due to security requirements, the procedure set forth in paragraph 5 b. above should be followed.

8. Supporting evidence for individual items under \$50.00 is not required and such items should not be itemized in the voucher. The period of time covered by the withdrawals for which reimbursement is being sought (usually indicated by inclusive dates), the descriptive words "Stock

[REDACTED]

Withdrawals", and the amount of all included items is all that is required.

WAGES AND SALARIES

9. Supporting evidence for each individual item (i.e. the amount earned by, and paid to, an individual during a given pay period) of \$50.00 or more will follow either a. or b., as indicated below:

a. Vouchers may be substantiated by submitting with the voucher the original or certified true copies of the Contractor's payrolls. Supporting evidence of this type will be handled in the usual audit manner and will conform to the Manual for Administrative Audit of Cost-Plus-A-Fixed-Fee Construction Contracts or the Manual for the Administrative Audit of Cost-Plus-A-Fixed-Fee Supply Contracts (TM 14-1000), whichever is applicable.

b. If the originals or certified true copies of the Contractor's payrolls are not furnished, the following itemization must be furnished for each individual item:

(1) Name (or payroll or clock number) of each employee included in the original payroll (or such portion thereof for which reimbursement is being sought).

(2) Dates (or period and hours) worked by each employee.

(3) Amount paid to each employee for the personal services covered.

If the name of the employee cannot be indicated due to security requirements, the employee's payroll number or clock number should be used. If such numbers, irrespective of security requirements, are used

[REDACTED]

in the itemization, the listing of such numbers should be currently maintained by the Contractor.

10. Supporting evidence for individual items under \$50.00 is not required, and need not be itemized in the voucher. The period of time covered, the descriptive words "Salaries and Wages", and the amount of all included items is all that is required.

TRAVEL EXPENSES

11. Regardless of amounts involved, itemization on the voucher, or on the Contractor's special forms if used, should follow either a. or b. below dependent upon the provisions of the applicable contract:

a. Actual Expense Basis

- (1) Name of Traveler
- (2) Inclusive Dates or Period of Travel
- (3) Itinerary (Points between which travel was performed)
- (4) Indication of Mode of Travel (Train, Airplane, Automobile - When by automobile, mileage must be shown)
- (5) Cost of Transportation
- (6) Cost of Lodgings
- (7) Cost of Meals
- (8) Cost of Taxis, Tips, and Incidentals (Entertainment expenses are not allowable items.)
- (9) Extension of Total Costs

NOTE: Approved Travel Request, when required by the terms of the contract, must support the above itemization.

[REDACTED]

b. Per Diem Basis

- (1) Name of Traveler
- (2) Inclusive Dates or period of Travel
- (3) Itinerary (Points between which travel was performed)
- (4) Indication of Mode of Travel (Train, Airplane, Automobile - When by automobile mileage must be shown.)
- (5) Hours of departure and return for each separate trip
- (6) Cost of Transportation
- (7) Cost of Per Diem
- (8) Extension of Total Cost

NOTE: Approved Travel Request, when required by the terms of the contract, must support the above itemization.

If the name of the traveler, or any points mentioned in the itinerary of the traveler, cannot be indicated due to security requirements, code designations may be used. Code designations for travelers should remain identical and continuous for all travel performed. Such code designations may be identical to similar designations used on payroll reimbursement vouchers if desired. All code designations must be currently maintained by the Contractor.

CERTIFICATIONS

12. a. The regular 'correct and just' certificate as printed on the face of the Standard Form No. 4034 (revised) will be signed by a responsible official of the contractor.

b. The regular certificate as printed on the face of the Standard Form No. 4034 (revised) will be signed by the authorized Certifying Officer of the Manhattan District.

[REDACTED]

c. The following 'Special Certification' will be typed or stamped the reverse side of all copies of the Standard Form No. 1034 (revised) will be used on every SPECIAL CONTRACT voucher submitted for reimbursement regardless of whether it applies in its entirety:

"I further certify that the personal services and the supplies, equipment, materials, etc., listed hereon were required by and were used in the performance of the work under the contract referred to on this voucher and that payments have been made of all amounts for which reimbursements are hereby claimed; that the amounts claimed herein for personal services involving part time work were determined from a distribution of wages for the period indicated to be directly chargeable to the United States under the provisions of the contract referred to on this voucher and are true and correct and that payments of these amounts have been made to all employees whose wages are included in the distribution; that payrolls, procurement records, invoices, and requisitions concerned will be kept for the period of time records are required to be retained by the provisions of the contract referred to on this voucher, but not less than three (3) years, subject to inspection upon request by authorized representatives of the United States Government; and that no individual items costing \$50.00 or more have been included in the sub-totals and totals of charges


SECRET

for which no itemizations or evidentiary substantiations are furnished.

(Name)

(Title)

This 'Special Certification' should be manually signed by a responsible official of the Contractor, and should not be included in the 'correct and just' certificate either by reference or incorporation.

d. The following certification will be typed or stamped on the reverse side of all copies of the Standard Form No. 4034 (revised) and will be used on every SPECIAL CONTRACT voucher submitted for reimbursement:

"I certify that to the best of my knowledge and belief the personal services and supplies, equipment, materials, etc., for which (Name of Contractor) is claiming reimbursement from the Government in the attached voucher were required by and were used in the performance of the work under the contract referred to therein".

This certificate should be manually signed by the Authorized Certifying Officer of the Manhattan District.

INTERNAL CONTROL

43. This unusual relaxation of documentary requirements in support of reimbursement vouchers has been allowed on the basis of the special

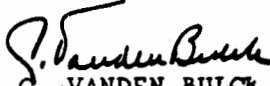
[REDACTED]

certifications as set forth in paragraphs 12 c. and d. above. This relaxation on the part of the accounting agency of the Government must in turn be justified by a careful protection of the Government's interest on the part of the Area Engineer and his Staff. Attention is directed to the closing paragraphs of Appendices "B" and "C" which indicate the future action contemplated by the General Accounting Office.

14. In order that this purpose may be more fully served, the Chief Project Auditor must have continuing and accurate knowledge of the internal procedures used by the Contractor. This can only be obtained by appraisal and study of internal control methods used; such knowledge will lead to decisions as to how much audit work is required, where it is to be directed, and how much reliance may be placed upon the Contractor's records.

15. NOTHING IN THIS MANUAL SHALL BE INTERPRETED AS RELIEVING THE CHIEF PROJECT AUDITOR FROM HIS NORMAL FUNCTIONS OF AUDIT AND REVIEW OF PAYMENTS BY THE CONTRACTOR FOR WHICH REIMBURSEMENT IS CLAIMED.

For the District Engineer:


C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant.

APPROVED:

C
O
P
Y

APPENDIX "A"

COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON

B-14020 (20 Comp. Gen. 341)

2 January 1941

The Secretary of War

Washington, D. C.

I have your letter of December 14, 1940, as follows:

"In the audit of vouchers Nos. 1036, 1068, 1326, 1435, 1557, and 1713, pertaining to the October 1940 accounts of Lieutenant Colonel L. W. Maddox, Finance Department, covering partial payments made under Contract No. W-6357-QM-216, T. A. Loving and Company, Inc., and contract No. W-6357-QM-215, J. N. Pease and Company, the Audit Division of your office, in letter of November 20, 1940, addressed to the Chief of Finance, raised suspensions against said vouchers for the reason that the following supporting data was not furnished:

- A. Original pay rolls.
- B. Original itemized invoices for all purchases.
- C. Complete itemization to support vouchers for all travel, including travel orders and other supporting evidence as required by applicable travel regulations.
- D. Originals of all agreements with subcontractors, including evidence of competition.
- E. Schedules of rates covering the rental of new and used equipment rented by the contractor as well as equipment rented from the contractor, together with a certified statement showing value of equipment.
- F. Copies of specifications or any special instructions.
- G. Schedules of minimum wages to be paid the various classes of laborers and mechanics as determined by the Secretary of Labor.
- H. If payments were made in cash, receipts should be furnished, or, if paid by check, citations to checks by dates and numbers should be furnished.
- I. In addition there should be furnished the War Department auditor's reconciliation statement of the contractor's depository account if payments are made by check.

"With reference to the suspensions indicated above as A, B, and G, no difficulty is being experienced by the War Department in furnishing such information with the vouchers on which payments are made under construction contracts on a cost-plus-a-fixed-fee basis. However, with reference to items C, D, E, F, H, and I, certain difficulties are being experienced which tend to a delay in payments under such contracts to the detriment of the National Defense Work of the Government and concerning which your decision is requested with a view to possible modification of the above requirements in the particulars indicated below.

"Item C. The travel contemplated under this item would appear to be that reimbursable to the contractor for travel of persons in his organization other than the reimbursement for transportation of workmen to and from the job which may be required in some instances. If such be the case, attention is invited to the fact that travel orders are not customarily issued by such private organizations. However, such contracts do authorize, upon the approval of the contracting officer, as defined in the contract, travel by certain personnel of the contractor. See article 2, subparagraph 1 (f). If the travel in question is the travel referred to in item C, it would appear that rather than a copy of the travel order a copy of the authority for such personnel to travel would suffice, and it is requested that the exception in this particular be modified accordingly with the understanding that the travel will be reimbursed on the basis of the Standardized Government Travel Regulations, with such exceptions as are provided in the contract.

"Item D. Since the original contracts between the Government and the contractor are authorized by law to be made without competition, and since there is no requirement in said contracts that contracts between the contractor and subcontracts must be made on the basis of competition, the requirement that the original and all agreements with contractor, including evidence of competition, be furnished would seem to be unnecessary, and your authority is requested to eliminate this supporting data to such vouchers. By reason of some uncertainty as to whether the term "Agreements with subcontractors" includes ordinary purchase orders, the confusing situation has been precipitated that subcontracts with vendors of materials "including evidence of competition" are or may be required in support of reimbursement vouchers. The resulting difficulties are indicated by the fact that a single purchase order may cover hundreds of shipments, as in the case of lumber, with separate invoices for each shipment. Furnishing of a copy of a purchase order multiplied by the number of individual invoices or groups of invoices paid by the contractor on different dates, would in itself entail considerable trouble and expense with delays in reimbursement. Purchase orders placed under cost-plus-a-fixed-fee contracts entered into by the office of the Quartermaster General are approved in advance by the constructing quartermaster, representative of the contracting officer. Materials covered by the purchase orders are inspected and accepted or rejected by the same officer. His administrative certificate on the reimbursement voucher is predicated upon preaudit by a field auditor. By reason of these current controls, it is suggested that any requirement for support of the reimbursement voucher by purchase orders be eliminated. The seriousness of present delays in reimbursement prompts the request that immediate advice be given on this particular point.

"Item E. Since the schedule of rates covering the rental of new and used equipment, including the value thereof, rented by the contractor is contained in the contract between the United States and the contractor, as well as the rates relating to the equipment rented from the contractor by the Government, it would appear that this schedule which is forwarded to your office in connection with the contract, would meet the auditing needs of your office without such schedules being furnished with the vouchers as paid by

disbursing officers, if reference on said vouchers is made to the contract in question.

"Item F. With respect to specifications referred to therein the War Department interprets this to mean specifications in connection with the construction project to which the cost-plus-a-fixed-fee contract relates and not to specifications or special instructions with respect to the purchase of materials by a contractor from a subcontractor. Since the building specifications are a part of the contract and will be furnished your office at the time the contract is received or subsequently furnished, is it necessary that said specifications shall be forwarded with the vouchers under which payment is made if reference on said vouchers is made to the contract in question?

"Item H. It appears in many instances that where payments by a contractor are made by check, receipts are obtained at the same time. In this event, it is the view of the War Department that if check payments are evidenced by a receipt, citation to the checks by dates and numbers need not be furnished. Likewise, under item I, it is deemed unnecessary to furnish the auditor's reconciliation statement of the contractor's depository account when receipts are obtained for either cash or check payments by the contractor. Your decision is requested as to whether the foregoing is in accordance with your audit requirements.

"In view of the vast amount of construction work which is now under way, and which necessitates prompt payment to contractors in order that there may be no disruption to the defense program, it is requested that your decision on the above questions be expedited."

It is noted that no difficulty is anticipated in furnishing original pay rolls, original itemized invoices for all purchases, and schedules of minimum wages to be paid laborers and mechanics as determined by the Secretary of Labor.

With respect to the questions raised under the various items of your above-quoted letter, you are advised as follows:

Item C. Article II, subparagraphs 1 (f) and 1 (n) of contract No. W-6357-qm-216 provide for reimbursement of travel expenses paid by the contractor, subject to written authorization in advance by the contracting officer. A copy of that authorization is proposed to be furnished by you in support of reimbursements of such expenditures. This will meet the audit requirements in that respect.

Item D. Under such contracts as are here involved, evidence of

[REDACTED]

competition in connection with agreements between the contractor and his subcontractors or in connection with purchases made by the contractor pursuant to the principal contract will not be required by this office.

In order to make a satisfactory audit of invoices paid by the contractor, it appears essential that there be furnished an approved copy of any agreement with a subcontractor which is required to be reduced to writing, and of any purchase order placed by the contractor which requires prior approval of the contracting officer pursuant to article V, paragraphs 1 (c) and 1 (d) of the contract. However, it is not necessary that a copy be furnished with each voucher or invoice. One copy of such agreement or purchase order may be transmitted to the Audit Division of this office for filing with the general contract or may be attached to the first voucher on which a payment is involved; and for succeeding reimbursements of expenses incurred under the agreement or purchase order, a reference thereto on the subcontractor's invoice or the voucher will serve to identify the agreement or purchase order.

If and when copies of such agreements and purchase orders which previously have been placed are not immediately available, this office will accept a certificate of the representative of the Government that the prices paid by the contractor are in accordance with such approved agreements or purchase orders, with the understanding that copies of those documents later will be transmitted to this office; and that, as to future purchase orders and agreements with subcontractors, copies will be furnished as indicated in the preceding paragraph.

Item E. Under contracts such as here involved it will not be required that there be attached to each voucher a schedule of rates covering the rental of new and used equipment, including the value thereof, rented by

[REDACTED]

the contractor. Contract No. W-6357-qm-216, article II, paragraphs 1 (c) and 2, provides for the payment of rental at not to exceed the rates approved by the contracting officer. No schedule of such rates has been furnished with the contract. If, however, such a schedule hereafter is filed with the contract, or if, as is understood, a uniform schedule of rates has been adopted and copies thereof are furnished this office, the audit needs in that respect will be met.

Item F. It was not the intention of this office to require that specifications be forwarded in connection with payment vouchers, but rather that a copy be filed with the pertinent contract. Article I, paragraph 1 of contract No. W-6357-qm-216, refers to "specifications or instructions contained in appendix A hereto attached and made a part hereof, or to be furnished hereafter by the contracting officer." If general conditions or specifications are available when the contract is made, they should be forwarded with the contract. If not, this office should be advised to that effect in which case it will be assumed that such specifications will be furnished as they become available. With respect to subcontracts made by the contractor, this office is not concerned primarily with detailed technical specifications, but if there accompany the subcontract any special instructions, general conditions, etc., which amplify or supplement the terms of the agreement with respect to the prices to be paid, those documents should be furnished as a part of the subcontract.

Items H and I. It will be satisfactory to this office if payments by the contractor either by cash or by check are evidenced by a receipt of the payee, in which case citations to checks issued by the contractor in payment of invoices, together with a reconciliation of the contractor's depository

account need not be furnished.

If, in any particular case, it should prove not to be practicable to furnish some part of the data required in support of vouchers covering payments under cost-plus-a-fixed-fee contracts, I shall be glad to consider any alternative suggestion you may wish to offer to the end that there may be a prompt payment of amounts due under such contracts as well as a proper safeguarding of the Government's interest in the matter.

APPENDIX "B"

C
O
P
Y

COMPTROLLER GENERAL OF THE UNITED STATES

Washington

B-30282

January 4, 1943

The Director,

Office of Scientific Research and Development,

1530 P Street, N. W.,

Washington, D. C.

Dear Mr. Bush:

There was received by reference from Mr. Oscar Cox, Counsel, Office for Emergency Management, your letter of November 3, 1942, as follows:

"For nearly two and one-half years the Office of Scientific Research and Development (established by Executive Order No. 8807) and its predecessor, the National Defense Research Committee (now one of the principal subdivisions of OSRD) have approached the leading educational institutions and industrial organizations of the United States with the proposal that they develop and improve war weapons on the basis of being reimbursed for actual costs without making any profit. The organizations approached have shown the greatest possible cooperation, and they have been willing to enter into contracts which provide for reimbursement of their costs but which contain no provision for any profit.

"Throughout its brief but productive history, OSRD has consistently followed the theory that its vital war work should be performed with a minimum of administrative complications. The standard form of contract first used by NDRC and later adopted by OSRD required the submission of vouchers in order to claim reimbursement for costs incurred in the experimental work, and such vouchers were required to be 'supported by original invoices, itemized bills, excerpts from pay rolls, or other appropriate substantiating documents, certified by the Contractor on the face thereof to be correct and paid'.

"In administering this contract provision, we have required that the expenditures vouchered must be itemized in detail and substantiated by a certification from the contractor to the effect that (i) the amount claimed was actually spent on the experimental work and (ii) the contractor's records are open for inspection by Government representatives. The contractor and the OSRD Contracting Officer also executed the certificates provided in the Standard Public Voucher Form No. 1034. All such vouchers have been paid without requiring the submission of any additional sub-

stantiating documents.

"We are of course familiar with the following requirements of the General Accounting Office:

"A. (1) Vouchers covering the reimbursement for materials and supplies purchased and used by the contractors must be completely itemized and must be supported either by (i) original receipted invoices or (ii) certified true copies of invoices with the original supporting receipts;

"(2) Vouchers covering reimbursement for personal services utilized by the contractors must be completely itemized and supported either by (i) original signed pay rolls or (ii) receipts signed by the contractors' employees; and

"B. In cases where it is impractical to itemize and substantiate vouchers as required in Paragraph A, an alternative method which will adequately protect the interests of the Government may be approved by your Office (e.g. 20 Comp. Gen. 341 345).

"At the inception of its research program and again within the past month, we concluded after careful deliberation that the following reasons make it inadvisable, if not impossible, for OSRD to compel its contractors to observe the requirements for itemizing and substantiating vouchers of the kind specified in Paragraph A:

"(1) The objections raised by OSRD in the Government's interest.

(a) OSRD experimental contracts, unlike construction and production contracts, usually call for the expenditure of relatively small amounts of money* for a particular project to be conducted over a relatively short period of time, and it would be extremely difficult for the Government to persuade scientific organizations to perform this work on a non-profit basis if the acceptance of an OSRD contract required any extensive changes in a contractor's normal administrative practices. It is obvious that OSRD is in a different bargaining position for insisting upon voucher- ing requirements than the usual case wherein a contractor is seeking Government contracts which provide for profits. Thus, in order for OSRD to get the vital scientific war work done efficiently and quickly, the elimination of technicalities is essential;

"(b) Since under the contracts the Government agrees to pay for the cost of doing the work, all clerical assistance hired by the contractor to handle clerical details is paid for by the Government. If an OSRD contract cannot be admin- istered by the contractor's administrative employees under

"*During the past fiscal year OSRD executed approximately 1,000 contracts averaging \$30,000.00 per contract.

its normal procedure, additional help must be hired, and such help eventually is paid for by the Government. Therefore, OSRD has attempted to work out administrative requirements which utilize and do not disrupt a contractor's existing administrative procedure; and

"(c) Nearly all OSRD contracts are classified under Army and Navy regulations as Secret, Confidential or Restricted.

"Generally speaking, the work being done for OSRD by the contractors is of a highly secret nature, and great precautions have been taken by OSRD at the request of the Army and the Navy to safeguard all information concerning the contracts, especially concerning the scope of experimental investigations. It is most dangerous to the security of the nation to make such information available to anyone except the scientists actually doing the work, and it should not be available in compiled form even to the clerical employees of the contractors. Detailed itemization of minor expenditures is therefore opposed by the OSRD officials because the compilation of such details jeopardizes the secrecy of the OSRD program by giving complete information on the type of materials used in the work and the individual scientists doing the work.

"(2) The objections raised by OSRD contractors.

"It must again be emphasized that the experimental work being done under OSRD contracts is quite unlike the mass production or construction work being performed under the usual Government contract. Experimental work requires the use of a multitude of inexpensive supply items, usually furnished to the scientists piecemeal from stockrooms, whereas for production contracts the supplies required are purchased in great quantities and used in bulk. For example, in a recent case (Contract OELsr-413) one voucher (No. 2042) was submitted which covered \$2,368.07 worth of materials. There were 3,435 items on the voucher. 3,265 of them were items of \$1.00 or less, the total value of which was only \$529.42; there were 127 items of more than \$1.00, but less than \$5.00 with a total value of only \$227.21; the balance of \$1,611.44 covered items of more than \$5.00 each, of which there were only 93. As a result, a vast amount of clerical labor would be needed to prepare detailed itemization of petty costs which constitute only a small portion of the total reimbursement claimed.

"Within the past several months we have notified all OSRD contractors that vouchers should be substantiated according to the requirements outlined in Paragraph A, and the contractors have been unanimous in protesting that the institution of such substantiating requirements and the continuance of the present itemization requirements would deal a heavy blow to the progress of their vital war work. They have pointed out the following

[REDACTED]

facts:

"(a) Many contractors, especially universities with limited resources, have been forced to finance this work for OSRD for many months before being able to obtain any reimbursement from the Government. The OSRD work is so pressing in nature that frequently the Government calls upon the contractor to start the work several months prior to the time the proposed contract can pass through the formalities necessary for its final execution. Thus, it often happens that a contractor works for two or three months prior to the execution of the contract and an additional four or five months before its vouchers pass through the OSRD and OEM Fiscal Offices;

"(b) Pay roll records are now usually kept by machine and 'original signed pay rolls' are thus a thing of the past for most organizations. Also, since the modern method of paying invoices is by the use of bank checks, 'original receipted invoices' are documents which the normal contractor never encounters in its ordinary activities. These OSRD contractors have stated that it is physically possible for them (at the Government's expense) to obtain substantiating documents, such as 'original receipted invoices' to substantiate the purchase of supplies and 'receipts signed by the contractor's employees' to substantiate salary payments. They have pointed out, however, that, since such documents are never required by them in their normal experimental activities, the progress of the scientific experimentations for OSRD would undoubtedly suffer if their small staffs are forced to upset their normal procedures and obtain such documents from the large number of suppliers and from their own employees who are scattered all over the country conducting their experiments in close cooperation with the OSRD, Army and Navy officials. Furthermore, if forced to obtain such documents, they would be further delayed in submitting vouchers claiming reimbursement for the money which they use in OSRD work, and they are financially unable to tolerate any such further delays;

"(c) The effects of the Selective Service Act have been felt in their administrative work, and it is difficult for them to locate competent personnel to replace employees who have left to go into the Armed Services--much less to enlarge their staffs to accomodate the OSRD administrative work.

"For these reasons, at least one important OSRD contractor has already informed us that it would regard the institution of the requirements for substantiating vouchers outlined in Paragraph A as sufficient basis for refusing to sign any more OSRD contracts, and many others have indicated such strong objections to the requirements for itemization and substantiation that their future cooperation with OSRD in its work will be adversely affected

if such requirements are enforced.

"I think that the above mentioned considerations make apparent the inadvisability of insisting that OSRD contractors substantiate their vouchers according to the requirements outlined in Paragraph A.

"Nearly all contractors are willing to maintain for any reasonable period of time, subject to inspection by any authorized Government representatives, all records concerning contract costs. They are willing to certify to that effect, and include in their certifications any required statements concerning the cost and use of all items vouchered. Therefore, the following procedure is suggested as one which will adequately protect the interests of the Government without unduly burdening the contractors or interfering with their work:

"(1) Vouchers with proper and adequate certifications by the contractor and the Contracting Officer, as prescribed by the General Accounting Office for the protection of the interests of the Government, will itemize all charges of individual items amounting to \$50.00 or more for salaries or wages by listing the names or pay roll numbers, hours and dates worked, regular and overtime rates of pay, and the total amounts paid to each employee; and will itemize all charges of individual items amounting to \$50.00 or more for supplies, equipment, materials, etc., procured from outside sources or from stock by listing the dates of deliveries, numbers of purchase orders (if used), names of items, names and addresses of vendors, numbers or quantities of items, unit price and the total costs of all items.

"(2) Individual items for salaries, labor, materials, equipment, supplies, etc., amounting to less than \$50.00 will be classified according to the various types of expenses, with a showing of the period during which used, and will be listed by sub-totals without any other listing, itemization or supporting documents.

"(3) In addition to the certification required by the Contractor on the Standard Form 1034 Voucher, the following certification will be obtained from the contractor:

"'I further certify that the personal services and the supplies, equipment, materials, etc., for which reimbursement is hereby claimed, were required by and were used in the performance of the work under the contract referred to herein, and that pay roll and procurement records and all invoices concerned will be kept for a period of at least four years, subject to inspection at any time upon request by authorized representatives of the United States Government.'

"(4) The certification suggested above for the contractor would, of course, also apply to all items and records for individual expenditures below \$50.00, and will be amplified to include a statement to the effect that all of the individual items cost less than \$50.00.

"(5) In addition to the certification required of the Contracting

[REDACTED]

Officer on the Standard Form 1034 Voucher, the following certification will be obtained from an authorized representative of the Contracting Officer (such representatives are the OSRD technical representatives who supervise and direct the scientific experimental investigations which are conducted by the contractors):

"I certify that to the best of my knowledge the personal services and supplies, equipment, materials, etc., for which (name of contractor) is claiming reimbursement from the Government in the attached voucher were required by and were used in the performance of the work under the contract referred to therein."

"If you find it possible to approve the above suggested procedure, it is my opinion that the OSRD contractors could proceed more efficiently and expeditiously with the vital work entrusted to them, without impairment of the interests of the Government. In the case of the OSRD contractors (who are the leading universities and most reputable business organizations in the country), such certifications should adequately protect the interests of the Government until it is possible for your Office to conduct any needed field audits. We believe that it would be impractical to conduct field audits during the progress of the work. The reason is that the comparatively large number of OSRD contracts involving relatively small amounts of money covering experimental work in all sections of the United States make it uneconomical for the Government to station a field auditor with each contractor in order to check the veracity of the contractor's certifications.

"This problem has already been discussed at some length by representatives of OSRD and of the staff of the General Counsel of the office for Emergency Management with Messrs. E. V. Coons and W. L. Morrow of your legal staff. If they or any other representatives of your office have any questions which they would like answered prior to your final decision, we shall be very glad to discuss the matter with them further.

"Because this problem is a very pressing one, I will appreciate an early reply."

In the making of payments to contractors under "actual cost" or "cost-plus" contracts with the United States, of expenses incurred by them for salaries, materials, supplies, etc., it is the primary duty and obligation of the administrative officers of the agency involved to determine in the first instance whether the amounts for which reimbursement is claimed by a contractor actually were expended for labor, materials, etc., and whether such items actually were necessary for use in connection with the performance of work under the contract. However, in the performance of its statutory duty

[REDACTED]

of auditing vouchers covering reimbursement under such contracts, this office--in order to determine that the payments properly were made and are free from error--requires that there be furnished the best evidence available showing that the amounts for which reimbursement is claimed actually were expended by the contractor and that such expenditures were made in connection with the work covered by the contracts. Accordingly, as evidence of actual expenditures by contractors, this office generally requires the submission of itemized receipted invoices and signed pay rolls or their equivalent. See 20 Comp. Gen. 341, 664; 21 Comp. Gen. 180, 593. Pursuant to such requirement, it appears that contracts of your agency expressly provide that vouchers on which reimbursement is claimed by contractors shall be supported by original invoices, itemized bills, excerpts from pay rolls, or other appropriate substantiating documents.

However, for the reasons outlined in detail in your letter of November 3, 1942, quoted above, it appears that it has become very difficult for your agency to obtain the consent of contractors to render itemized statements covering every detailed expenditure; and it is proposed to dispense with the requirements of itemizing in detail individual expenditures which are less than \$50. Under the procedure suggested in your letter, as it is understood by this office, OSRD contractors will continue to itemize in detail all expenditures for supplies and salaries where such individual items exceed \$50 and will support these items with evidence such as outlined in 20 Comp. Gen. 341, or its equivalent. See 20 Comp. Gen. 664; 21 Comp. Gen. 593. Also, it is understood that individual expenditures for supplies and services amounting to less than \$50 will not be itemized in detail, or substantiated by any supporting evidence, but will be classed in subgroups according to the respective type of expense, and the total of each subgroup only will be stated.

~~SECRET~~

It is understood further that the vouchers are to be supported with a certificate of the contractor to the effect that such expenditures actually were required and were made in connection with the performance of work under the contract and that pay roll and procurement records will be kept open for a period of at least four years for inspection by authorized representatives of the United States. Also, in addition to the usual certification on voucher form 1034 by the authorized certifying officer, it is understood that there is to be obtained an additional certificate from the technical representatives of OSRD who supervise and direct the experimental work being performed by the contractors, that, to the best of their knowledge, the services and supplies for which reimbursement is claimed were required and were used in the performance of the work under the particular contract involved.

In addition to the reasons stated in your letter for the necessity of adopting such procedure, it is understood from representatives of your office that, with a few exceptions, the OSRD does not have any representatives assigned to the laboratories of the various contractors who immediately supervise the experimental work being conducted and that the laboratories are visited only from time to time by technical experts from your office who consult with the contractors and outline the course along which the experiments and research are to proceed. Furthermore, it is understood from your letter of November 3, supra, that as a large number of OSRD contracts involve small amounts of money and cover experimental work in all sections of the United States, it would be uneconomical to station field auditors at each laboratory to verify the claimed expenditures.

The adoption of the proposed procedure will be tantamount to the

~~SECRET~~

acceptance of the certificate of the contractor that it actually expended the amount claimed as reimbursement for any item which is less than \$50, without furnishing any evidence or itemization in support thereof. While such procedure is a departure from the usual audit requirements pertaining to expenditures under "cost" contracts of the Government, yet, in view of the fact that the instant contracts of your agency provide for the performance of work which is experimental in nature--as distinguished from the manufacture of equipment on a production basis--and thus involves work comprised largely of the personal services of scientists and technicians and requires the use of innumerable minor items of supplies, the costs of which, for the most part, are small and at times trivial in amounts, it is recognized that strict compliance with the usual audit requirements would be impracticable and result in unnecessarily increasing the contractor's administrative costs which in turn would be borne by the Government. In this connection, it is observed from an examination of the voucher referred to in your letter of November 3, supra, that it is supported by a 27-page detailed listing of the various items of supplies for which reimbursement is claimed, some of which amount to as little as 3 cents, and, as is stated in your letter, the vast majority of which amount to less than \$1.

Accordingly, you are advised that this office will not object to the adoption by your agency of the procedure outlined in your letter of November 3, supra, insofar as it relates to experimental contracts. However, as is stated above, it is the primary duty and responsibility of administrative officials to determine in the first instance whether the amounts for which reimbursement is to be made actually were expended by contractors; and it is to be understood that the approval of the proposed procedure by this office

is not to be taken as relieving the authorized certifying officer of your agency from responsibility in the event it subsequently should be determined that reimbursements have been made for amounts to which the contractors were not entitled. Also, it is to be understood that your agency will require contractors to keep their books and records in such manner that inspection thereof by representatives of this office may be made without difficulty at some future date.

Respectfully,

(Sgd.) Lindsey C. Warren

Comptroller General
of the United States

C
O
P
Y

APPENDIX "C"

COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON

B-30282

May 19, 1943

The Director

Office of Scientific Research and Development

1530 P Street, N. W.

Washington, D. C.

Dear Mr. Bush:

I have your letter of April 13, 1943, as follows:

"We appreciated very much your Decision Number B-30282 of January 4, 1943, felt that it had cleared our past procedure relative to itemization and substantiation of Standard Form Number 1034 Vouchers, that it had been established an equitable basis for future vouchering under our experimental contracts without causing an undue hardship upon our contractors working at cost and yet adequately protected the interests of the Government.

"In issuing instructions to our contractors, upon oral advice from your office, we went somewhat beyond the requirements suggested in our letter of November 3, 1942, and accepted by you in the Decision and asked them in vouchering to furnish payment dates and check numbers for all items of \$50 and over.

"Our letter of November 3, 1942, proposed the following:

"(1) Vouchers with proper and adequate certification by the contractor and the Contracting Officer, as prescribed by the General Accounting Office for the protection of the interests of the Government, will itemize all charges of individual items amounting to \$50.00 or more for salaries or wages by listing the names or pay roll numbers, hours and dates worked, regular and overtime rates of pay, and the total amounts paid to each employee; and will itemize all charges of individual items amounting to \$50.00 or more for supplies, equipment, materials, etc., procured from outside sources or from stock by listing the dates of deliveries, numbers of purchase orders (if used), names of items, names and addresses of vendors, numbers or quantities of items, unit price and the total costs of all items.

"(2) Individual items for salaries, labor, materials, equipment, supplies, etc., amounting to less than \$50.00 will be classified according to the various types of expenses, with a showing of the period during which used, and will be listed by sub-totals without any other listing, itemization

or supporting documents.

"(3) In addition to the certification required of the Contractor on the Standard Form 1034 Voucher, the following certification will be obtained from the Contractor:

"I further certify that the personal services and the supplies, equipment, materials, etc., for which reimbursement is hereby claimed, were required by and were used in the performance of the work under the contract referred to herein, and that pay roll and procurement records and all invoices concerned will be kept for a period of at least four years, subject to inspection at any time upon request by authorized representatives of the United States Government."

"(4) The certification suggested above for the Contractor would, of course, also apply to all items and records for individual expenditures below \$50.00, and will be amplified to include a statement to the effect that all of the individual items cost less than \$50.00.

"(5) In addition to the certification required of the Contracting Officer on the Standard Form 1034 Voucher, the following certification will be obtained from an authorized representative of the Contracting Officer (such representatives are the OSRD technical representatives who supervise and direct the scientific experimental investigations which are conducted by the Contractors):

"I certify that to the best of my knowledge the personal services and supplies, equipment, materials, etc., for which (name of contractor) is claiming reimbursement from the Government in the attached voucher were required by and were used in the performance of the work under the contract referred to therein."

"Your Decision on Page 8, in referring to our proposal, reads as follows:

"OSRD contractors will continue to itemize all expenditures for supplies and salaries where such individual items exceed \$50.00 and will support these items with evidence such as outlined in 20 - Comp. Gen. - 341, or its equivalent." (Emphasis supplied)

"The evidence required by decision 20 - Comp. Gen. - 341 consists of the very things -- 'original payrolls, original itemized invoices for all purchases'--which we explained in our letter of November 3, 1942, could not be furnished in the case of experimental contracts without adversely affecting the work of our contractors and causing them to change their cost accounting systems without any additional protection of the Government's interests. In the final paragraph decision 20 - Comp. Gen. - 341 states that '... I shall be glad to consider any alternative suggestion you may wish to offer to the end that there may be prompt payment of amounts

due under such contracts, as well as a proper safeguard of the Government's interests in the matter'. With this in mind we proposed in our letter of November 3, 1942 an alternative which we feel comes under the equivalent evidence allowed by Decision Number B-30282 of January 11, 1943 since the last paragraph of it reads as follows:

"Accordingly, you are advised that this Office will not object to the adoption by your agency of the procedure outlined in your letter of November 3. . . Insofar as it relates to experimental contracts." (Emphasis supplied).

"Now the following difficulties have arisen:

"(1) Various contractors state that they cannot furnish check numbers and dates for salary and wage payments, hotel bills and names of carriers used by employees without unduly delaying submission of their vouchers, which will further postpone settlements already being made too slowly, or without radically changing their cost accounting systems, or both. There are several letters from contractors attached regarding these matters.

"(2) Your Office is beginning to ask for original invoices and payrolls in support of amounts of \$50 and over covered by contract vouchers submitted and paid in 1941. In line with this policy and interpretation your Office will be asking continually for such supporting documents as they post-audit our vouchers, with the result that important current activities in this Office and in those of our contractors will be seriously and adversely affected, especially in view of the acute shortage of clerical personnel. It is extremely doubtful whether the average contractor should be asked to comply with requests to furnish old papers since the majority of them do not have and cannot secure adequate office staffs to handle the current work involved in the scientific research and development activities carried on under our direction for the armed forces.

"In considering these problems of our contractors it is obvious that further relaxation of your usual vouchering requirements is essential if the emergency requirements of the present situation are to be met promptly and effectively. With the large number of relatively small experimental contracts involved in such a wide variety of important research and developmental activities it will be impossible, of course, to establish any standard vouchering requirements which will be equitable and flexible enough for all contractors. They all face certain peculiar difficulties and many are confronted with all of the ordinary obstacles arising from the complete or partial enforcement of normal peacetime vouchering requirements during a period of total war. These problems are greatly intensified by the experimental type of contract work. Frankly, it will not be to the advantage of the Government to insist upon usual requirements which may prevent minor incorrect or improper payments but which at the same time will injure contractors' morale, can adversely affect their technical operations and might eventually cause a serious slowing up of our scientific research and development program in connection with war activities.

"Furthermore, all the obstacles, difficulties and problems mentioned appear extremely insignificant when compared with the question of national

security, which is so intimately related to the work of our contractors. All classified contracts and related papers are handled with extreme care in this Office and in those of our contractors and are kept in safe places at all times so that no foreign agent may obtain information advantageous to an enemy government. Then this paradoxical situation confronts us. There is required under usual vouchering procedure a complete and detailed listing of every item which is used in experimental work and even under our relaxed procedure allowed by your Decision B-30282 there is still required rather detailed itemization, with the result that an expert in some particular research field could secure probably more valuable information from the examination of various vouchers than he could from the contract itself. These vouchers after preparation by clerical and accounting staffs of contractors go through the usual channels from administrative audit to the Treasury Department for payment and are finally scrutinized in detail on post-audit by auditors in your Office. This entire procedure is extremely undesirable and dangerous to our national security.

It therefore appears advisable and necessary to ask that you waive your usual vouchering requirements and audit prerogative and approve all experimental contract vouchers submitted by contractors, sub-contractors and suppliers under which reimbursements have been or will be made by the Office of Scientific Research and Development, including its predecessor, the National Defense Research Committee, upon a special certification by the Contracting Officer or his designated representative on each voucher to the effect that the expenditures for salaries, wages and materials involved were required by and used for the execution of the contract work, that all amounts for which reimbursements have been claimed have been certified as paid by the Contractor, that the costs were necessary and reasonable under the exigencies of the situation and that the usual itemizations and substantiations would be inimicable to the national security.

"The certifications by the Office of Scientific Research and Development Technical Aides and Contractors, as suggested in our letter of November 3, 1942, and accepted in your Decision B-30282, of January 11, 1943, would be continued, of course, with the necessary modifications to make them adequate for the proposed procedure.

"The proposed certifications might read as follows:

"(1) For Contractors

"I further certify that the personal services and the supplies, equipment, materials, etc., listed hereon were required by and were used in the performance of the work under the contract referred to on this voucher and that payments have been made of all amounts for which reimbursements are hereby claimed; that the amounts claimed for personal services involving part time work, determined from a distribution of wages for the period indicated to be directly chargeable to the United States under the provisions of the contract referred to on this voucher, are true and correct and that payments of these amounts have been made to all employees whose wages are

~~SECRET~~

included in the distribution; that payrolls, procurement records, invoices and requisitions concerned will be kept for at least four years, subject to inspection upon request by authorized representatives of the United States Government; and that no individual items costing \$50 or more have been included in the sub-totals and totals of charges for which no itemizations or evidentiary substantiations are furnished.'

"(2) For Technical Aides

"'I certify that to the best of my knowledge the personal services and supplies, equipment, materials, etc., for which reimbursements are claimed by the Contractor on this voucher were required by and used in the performance of the work under the contract referenced.'

"(3) For the Contracting Officer or his designated representative

"'I certify that the amounts indicated by the Contractor as actually paid for salaries, wages, equipment, supplies, materials, etc., were required by and expended in connection with the performance of the contract work covered by this voucher; that the costs concerned were necessary and reasonable under the exigencies of the situation and that the usual itemizations and substantiations would be inimicable to the national security.'

"The Office of Scientific Research and Development will make a careful study of the entire situation, cognizant of the additional responsibility devolving upon it in the event this request is granted, and will establish and maintain adequate safeguards for the protection of the interests of the government requiring, probably, itemization when possible and advisable to the extent approved by Decision B-30282 and allowing for flexibility in certain necessary cases where the eventual interests of the Government would be better served.

"Since this matter is of extreme urgency and importance we shall appreciate your prompt reply."

As is stated in your letter, in my decision of January 4, 1943, you were advised that this office would not object to a procedure --outlined in your letter of November 3, 1942--whereby contractors performing experimental work for your agency under contracts providing for reimbursement on an actual cost basis, without any fixed fee or profit, would be relieved from the necessity of itemizing in detail, or of supporting with documentary evidence, any expenditures amounting to less than \$50. However, at the time said decision was rendered it was not the understanding of this office that the procedure outlined in your letter of November 3, 1942, proposed, also, to relieve contractors from the necessity of supporting expenditures

in excess of \$50 with evidence showing that such expenses actually were incurred by them in the performance of the contracts. While it was stated in that portion of your letter of November 3, 1942, now quoted in your letter of April 13, supra, that the amounts in excess of \$50 would be listed in detail on vouchers covering payment therefor, nowhere in said letter of November 3, is there any express statement that such items would not be supported by evidence showing that the contractors actually had expended such amounts in performance of the contracts. Accordingly, you were advised in my decision of January 4, 1943, that--

"* .. Under the procedure suggested in your letter, as it is understood by this office, OSRD contractors will continue to itemize in detail all expenditures for supplies and salaries where such individual items exceed \$50 and will support these items with evidence such as outlined in 20 Comp. Gen. 341, or its equivalent. See 20 Comp. Gen. 664; 21 Comp. Gen. 593. * * "

It now is stated in your letter of April 13, supra, that considerable difficulty is being experienced by your agency in obtaining from contractors data in support of expenditures in excess of \$50 for materials, salaries, traveling expenses, etc., and that the insistence on such requirements would cause undue delay in the making of reimbursements to contractors and, also, would require radical changes in their cost accounting system. As evidence of such difficulty, there are attached several letters from contractors relative to the matter. It is stated further that, if this office continues to require substantiating data in support of vouchers covering reimbursements in excess of \$50, important current activities of your office and of the contractors will be seriously and adversely affected, especially in view of the acute shortage of clerical personnel. Furthermore, you state that, in view of the confidential nature of the work being performed by your agency under the contracts involved, a continuation of the procedure whereby there is set forth in detail on vouchers the various items used

by contractors in performing experimental work would be inimical and dangerous to our national security. Accordingly, it is requested that this office waive the usual voucher requirements of itemizing and substantiating with supporting evidence, expenditures for which reimbursement is made to the contractors involved, and that this office approve all expenditures on vouchers covering payments under such experimental contracts of your agency and its predecessor, the National Defense Advisory Committee, upon a certification of the contracting officer, or his designated representative, to the effect that the amounts for which reimbursement has been made were required and used for the execution of the contract work, that such amounts have been certified as having been paid by the contractor and that the costs were reasonable and necessary under the exigencies of the situation, and that the usual itemization and substantiation thereof would be inimical to the national security. Also, it is proposed to support the vouchers with a certification from the contractor to the effect that the amounts claimed were actually expended by it in performing work under the contract, together with a certification of a technical aid of the OSRD, to the effect that, to the best of his knowledge, the services, equipment, material, etc., for which reimbursement is claimed were required and used in performance of work under the contract involved.

Since it is reported in your letter of April 13, and since it appears from the letters of the various contractors, attached thereto, that the itemization and substantiation of reimbursements claimed on individual vouchers with evidence such as is outlined in 20 Comp. Gen. 341, or its equivalent, would be extremely difficult primarily because of the fact that said contractors are performing other work simultaneously with that covered by the contracts of your agency and that under their accounting

systems separate records are not kept for each contract--and would interfere with the work being performed by these contractors, you are advised that this office will not object to the proposed procedure of relieving contractors from the usual audit requirements of itemizing and substantiating vouchers covering reimbursement of expenditures made by them in the performance of these experimental contracts, provided that said vouchers are supported by the certifications contained in the said letter of April 13, supra. It is to be understood, however, that such expenditures are to be subject to verification by field representatives of this office from an examination of the books and records which the contractors have agreed to maintain for a period of at least four years--either upon completion of individual contracts, or as such time as, in your judgement, such verification may be made without jeopardizing the national security.

Respectfully,

(signed) Lindsay C. Warren

Comptroller General
of the United States

~~CONFIDENTIAL~~

This document consists of 59 pages.
Copy No. 170 of 240 copies. Series A.

DISTRICT FISCAL MANUAL NO. 1

VOUCHER
PROCEDURE
(REVISED)

Inclosure To
DISTRICT CIRCULAR LETTER
(Fiscal 45-4)

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

DFM-1
C-9

13 December 1945

DISTRICT FISCAL MANUAL
VOUCHER PROCEDURE (Revised)

*Declassified by
Danden Bulcke April 11, 1942*

Changes)
No. 9)

District Fiscal Manual No. 1, 24 August 1944, is changed as follows:

SECTION II

Contract No. W-14-108-eng-6; Change Group No. to read "3".

Contract No. W-14-108-eng-74; Change Group No. to read "3".

Contract No. W-14-108-eng-75; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-76; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-78; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-79; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-80; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-81; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-82; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-14-108-eng-83; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-84; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-85; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-86; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-88; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-17-028-eng-7; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-70; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-79; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-22-075-eng-24; Change Group No. to read "3".

Contract No. W-22-075-eng-25; Change Group No. to read "3".

Contract No. W-22-075-eng-26; Change Group No. to read "3".

Contract No. W-22-075-eng-31; Change Group No. to read "3".

Contract No. W-22-075-eng-32; Change Group No. to read "3".

Contract No. W-22-075-eng-33; Change Group No. to read "3".

Contract No. W-22-075-eng-34; Change Group No. to read "3".

Contract No. W-22-075-eng-35; Change Group No. to read "3".

Contract No. W-22-075-eng-36; Change Group No. to read "3".

Contract No. W-22-075-eng-37; Change Group No. to read "3".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-22-075-eng-38; Change Group No. to read "3".

Contract No. W-22-075-eng-39; Change Group No. to read "3".

Contract No. W-22-075-eng-40; Change Group No. to read "3".

Contract No. W-22-075-eng-42; Change Group No. to read "3".

Contract No. W-22-075-eng-43; Change Group No. to read "3".

Contract No. W-22-075-eng-44; Change Group No. to read "3".

Contract No. W-22-075-eng-45; Change Group No. to read "3".

Contract No. W-22-075-eng-129; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-26-021-eng-17; Change Group No. to read "3".

Contract No. W-26-021-eng-23; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-26-021-eng-87; Change Group No. to read "3".

Contract No. W-26-021-eng-88; Change Group No. to read "3".

Contract No. W-26-021-eng-89; Change Group No. to read "3".

Contract No. W-26-021-eng-90; Change Group No. to read "3".

Contract No. W-26-021-eng-93; Change Group No. to read "3".

Contract No. W-26-021-eng-96; Change Group No. to read "3".

Contract No. W-26-021-eng-97; Change Group No. to read "3".

Contract No. W-26-021-eng-98; Change Group No. to read "3".

Contract No. W-26-021-eng-99; Change Group No. to read "3".

Contract No. W-26-021-eng-100; Change Group No. to read "3".

Contract No. W-26-021-eng-102; Change Group No. to read "3".

Contract No. W-26-021-eng-103; Change Group No. to read "3".

Contract No. W-26-021-eng-104; Change Group No. to read "3".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-26-021-eng-105; Change Group No. to read "3".

Contract No. W-26-021-eng-106; Change Group No. to read "3".

Contract No. W-26-021-eng-107; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-108; Change Group No. to read "3".

Contract No. W-26-021-eng-109; Change Group No. to read "3".

Contract No. W-26-021-eng-110; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-111; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-112; Change Group No. to read "3".

Contract No. W-26-021-eng-113; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-114; Change Group No. to read "3".

Contract No. W-26-021-eng-115; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-116; Change Group No. to read "3".

Contract No. W-26-021-eng-117; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-31-109-eng-22; Change Group No. to read "3".

Contract No. W-31-109-eng-23; Change Group No. to read "3".

Contract No. W-31-109-eng-24; Change Group No. to read "3".

Contract No. W-31-109-eng-25; Change Group No. to read "3".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-35-058-eng-97; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

For the District Engineer:

C. Vanden Bulck
C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant.

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

This document consists of pages.
Copy No. 170 of 250 copies. Series A

DFM-1
C-8

15 November 1945

DISTRICT FISCAL MANUAL
VOUCHER PROCEDURE (Revised)

Changes)
No. 8)

District Fiscal Manual, No. 1, 24 August 1944, is changed as follows:

SECTION II

Contract No. W-7401-eng-31; Change Group No. to read "3"
Contract No. W-7401-eng-32; Change Group No. to read "3"
Contract No. W-7401-eng-33; Change Group No. to read "3"
Contract No. W-7401-eng-37; Change Group No. to read "3"
Contract No. W-7401-eng-43; Change Group No. to read "3"
Contract No. W-7401-eng-49; Change Group No. to read "3"
Contract No. W-7401-eng-54; Change Group No. to read "3"
Contract No. W-7401-eng-63; Change Group No. to read "3"
Contract No. W-7401-eng-82; Change Group No. to read "3"
Contract No. W-7405-eng-7; Change Group No. to read "3"
Contract No. W-7405-eng-36; Change Group No. to read "3"
Contract No. W-7405-eng-40; Change Group No. to read "3"
Contract No. W-7405-eng-46; Change Group No. to read "3"
Contract No. W-7405-eng-48; Change Group No. to read "3"
Contract No. W-7405-eng-49; Change Group No. to read "3"
Contract No. W-7405-eng-50; Change Group No. to read "3"
Contract No. W-7405-eng-53; Change Group No. to read "3"

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-7405-eng-73; Change Group No. to read "3"
Contract No. W-7405-eng-74; Change Group No. to read "3"
Contract No. W-7405-eng-81; Change Group No. to read "3"
Contract No. W-7405-eng-82; Change Group No. to read "3"
Contract No. W-7405-eng-83; Change Group No. to read "3"
Contract No. W-7405-eng-87; Change Group No. to read "3"
Contract No. W-7405-eng-90; Change Group No. to read "3"
Contract No. W-7405-eng-92; Change Group No. to read "3"
Contract No. W-7405-eng-93; Change Group No. to read "3"
Contract No. W-7405-eng-95; Change Group No. to read "3"
Contract No. W-7405-eng-98; Change Group No. to read "3"
Contract No. W-7405-eng-146; Change Group No. to read "3"
Contract No. W-7405-eng-175; Change Group No. to read "3"
Contract No. W-7405-eng-277; Change Group No. to read "3"
Contract No. W-7405-eng-288; Change Group No. to read "3"
Contract No. W-7405-eng-360; Change Group No. to read "3"
Contract No. W-7407-eng-153; Change Group No. to read "3"
Contract No. W-7415-eng-22; Change Group No. to read "3"

Add the following contract immediately after Contract No.
W-14-108-eng-1: "Contract No. W-14-108-eng-(9)-2; Type of Contract,
"Sales"; Classification "S"; and Group No., "None".

Contract No. W-14-108-eng-12; Change Type of Contract to read
"Supply"; Change Classification to read "C", and Change Group No. to
read "3".

Contract No. W-14-108-eng-58; Change Type of Contract to read
"Insurance", change Classification to read "U", and change Group No.
to read "3".

Contract No. W-14-108-eng-69; Change Type of Contract to read
"Construction", change Classification to read "R", and change Group No.
to read "3"

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-14-108-eng-71; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-74; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-17-028-eng-19; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-31; Change Type of Contract to read "Construction", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-60; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-61; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-62; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-63; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-64; Change Type of Contract to read "Construction", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-65; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-67; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-68; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-17-028-eng-69; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-71; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-72; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-73; Change Type of Contract to read "Supply", change Classification to read "U", and Change Group No. to read "4".

Contract No. W-17-028-eng-74; Change Type of Contract to read "Construction", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-75; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-76; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-77; Change Type of Contract to read "Supply", change Classification to read "U", and Change Group No. to read "4".

Contract No. W-22-075-eng-54; Change Group No. to read "3".

Contract No. W-22-075-eng-59; Change Type of Contract to read "Service", change Classification to read "U" and change Group No. to read "3".

Contract No. W-22-075-eng-95; Change Classification to read "R".

Contract No. W-22-075-eng-111; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-075-eng-112; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-075-eng-113; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-22-075-eng-114; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-075-eng-115; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-075-eng-116; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-22-075-eng-127; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-075-eng-128; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-11; Change Group No. to read "3".

Contract No. W-26-021-eng-21; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "2".

Contract No. W-26-021-eng-67; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-26-021-eng-68; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-26-021-eng-94; Change Type of Contract to read "Supply", change Classification to read "S", and Change Group No. to read "2".

Contract No. W-26-021-eng-95; Change Type of Contract to read "Supply", change Classification to read "C", and change Group No. to read "2".

Contract No. W-26-021-eng-97; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-26-021-eng-98; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "2".

Contract No. W-26-021-eng-99; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

~~CONFIDENTIAL~~

Contract No. W-26-021-eng-100; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Insert new contract page (1) immediately following contract page listing contracts W-26-021-eng-(S)-51 through 100.

Contract No. W-28-094-eng-23; Change Type of contract to read "Rental", change Classification to read "S", and change Group No. to read "2".

Contract No. W-28-094-eng-24; Change Type of Contract to read "Rental", change classification to read "S", and change Group No. to read "2".

Contract No. W-28-094-eng-27; Change Type of Contract to read "Construction", change classification to read "R" and Change Group No. to read "3".

Contract No. W-28-094-eng-29; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-31-109-eng-9; Change Type of Contract to read "Service", change Classification to read "C", and change Group No. to read "3".

Contract No. W-31-109-eng-28; Change Type of Contract to read "Rental", change classification to read "U", and change Group No. to read "4".

Contract No. W-31-109-eng-29; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "3".

Contract No. W-35-058-eng-9; Change Type of Contract to read "Service", change Classification to read "R", and change Group No. to read "2".

Contract No. W-35-058-eng-80; Change Type of Contract to read "Supply", change classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-96; Change Type of Contract to read "Service", change classification to read "U", and Change Group No. to read "4".

Contract No. W-38-094-eng-23; Change Type of Contract to read "Supply", change classification to read "S", and change Group No. to read "2".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-38-094-eng-24; Change Type of Contract to read "Rental", change classification to read "S", and change Group No. to read "2".

Contract No. W-42-069-eng-5; Change Group No. to read "3".

Contract No. W-42-069-eng-9; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-42-069-eng-56; Change Type of contract to read "Construction", change classification to read "U", and change Group No. to read "4".

Contract No. W-42-069-eng-59; Change Type of Contract to read "Service", change classification to read "U", and change Group No. to read "4".

Contract No. W-42-069-eng-60; Change Type of Contract to read "Construction", change classification to read "U", and change Group No. to read "4".

Contract No. W-42-069-eng-62; Change Type of Contract to read "Construction", change classification to read "U", and change Group No. to read "4".

Contract No. W-42-069-eng-92; Change Type of Contract to read "Supply", change classification to read "S", and change Group No. to read "3".

Contract No. W-44-153-eng-6; Change Type of Contract to read "Service", change classification to read "S", and change Group No. to read "2".

Contract No. W-44-153-eng-9; Change Type of Contract to read "Supply", change classification to read "R", and change Group No. to read "2".

Contract No. W-44-153-eng-40; Change Type of Contract to read "Supply", change classification to read "U", and change Group No. to read "4".

For the District Engineer:

C. Vanden Bulck

C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant.

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

This document consists of 4 pages.
Copy No. 170 of 250 copies. Series A.

DFM-1
C-7

19 September 1945

DISTRICT FISCAL MANUAL

VOUCHER PROCEDURE (Revised)

Changes)
No. 7)

District Fiscal Manual No. 1, 24 August 1944, is changed as follows:

SECTION II

Contract No. W-7401-eng-60; Change Group No. to read "3".
Contract No. W-7401-eng-62; Change Group No. to read "3".
Contract No. W-7401-eng-75; Change Group No. to read "3".
Contract No. W-7401-eng-76; Change Group No. to read "3".
Contract No. W-7401-eng-78; Change Group No. to read "3".
Contract No. W-7401-eng-180; Change Group No. to read "3".
Contract No. W-7405-eng-3; Change Group No. to read "3".
Contract No. W-7405-eng-139; Change Group No. to read "3".
Contract No. W-7405-eng-293; Change Group No. to read "3".
Contract No. W-7407-eng-25; Change Group No. to read "3".
Contract No. W-7407-eng-126; Change Group No. to read "3".
Contract No. W-7407-eng-156; Change Group No. to read "3".
Contract No. W-7409-eng-15; Change Group No. to read "3".
Contract No. W-7409-eng-18; Change Group No. to read "3".
Contract No. W-7409-eng-19; Change Group No. to read "3".
Contract No. W-7415-eng-37; Change Group No. to read "3".
Contract No. W-7415-eng-39; Change Group No. to read "3".
Contract No. W-7415-eng-60; Change Group No. to read "3".
Contract No. W-7418-eng-106; Change Group No. to read "3".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-14-108-eng-5; Change Group No. to read "3".

Contract No. W-14-108-eng-10; Change Group No. to read "3".

Contract No. W-14-108-eng-16; Change Type of Contract to read "Construction", change Classification to read "S", and change Group No. to read "3".

Contract No. W-14-108-eng-46; Change Group No. to read "3".

Contract No. W-14-108-eng-63; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-66; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-70; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-17-028-eng-9; Change Group No. to read "3".

Contract No. W-17-028-eng-16; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-21; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-22; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-24; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-29; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-57; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-58; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-59; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-22-075-eng-7; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-22-075-eng-10; Change Group No. to read "3".

Contract No. W-22-075-eng-30; Change Type of Contract to read "University", change Classification to read "S", and change Group No. to read "1".

Contract No. W-22-075-eng-47; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

~~CONFIDENTIAL~~
Contract No. W-22-075-eng-83; Change Group No. to read "3".

Contract No. W-22-075-eng-98; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-22-075-eng-110; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-96; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-35-058-eng-72; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-73; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-74; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-76; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-77; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-78; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-79; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-81; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-82; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-83; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-84; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-85; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-86; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-87; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-38-094-eng-22; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "2".

Contract No. W-42-069-eng-2; Change Group No. to read "3".

Contract No. W-42-069-eng-8; Change Type of Contract to read "Supply", change Classification to read "C", and change Group No. to read "3".

Contract No. W-42-069-eng-61; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-44-153-eng-2; Change Group No. to read "3".

Contract No. W-44-153-eng-3; Change Group No. to read "3".

For the District Engineer:

C. Vanden Bulck
C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant.

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

DFM-1
C-9

13 December 1945

DISTRICT FISCAL MANUAL

VOUCHER PROCEDURE (Revised)

Changes)
No. 9)

District Fiscal Manual No. 1, 24 August 1944, is changed as follows:

SECTION II

Contract No. W-14-108-eng-6; Change Group No. to read "3".

Contract No. W-14-108-eng-74; Change Group No. to read "3".

Contract No. W-14-108-eng-75; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-76; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-78; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-79; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-80; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-81; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-82; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

~~CONFIDENTIAL~~

Contract No. W-14-108-eng-83; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-84; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-85; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-86; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-88; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-17-028-eng-7; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-70; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-79; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-22-075-eng-24; Change Group No. to read "3".

Contract No. W-22-075-eng-25; Change Group No. to read "3".

Contract No. W-22-075-eng-26; Change Group No. to read "3".

Contract No. W-22-075-eng-31; Change Group No. to read "3".

Contract No. W-22-075-eng-32; Change Group No. to read "3".

Contract No. W-22-075-eng-33; Change Group No. to read "3".

Contract No. W-22-075-eng-34; Change Group No. to read "3".

Contract No. W-22-075-eng-35; Change Group No. to read "3".

Contract No. W-22-075-eng-36; Change Group No. to read "3".

Contract No. W-22-075-eng-37; Change Group No. to read "3".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-22-075-eng-38; Change Group No. to read "3".

Contract No. W-22-075-eng-39; Change Group No. to read "3".

Contract No. W-22-075-eng-40; Change Group No. to read "3".

Contract No. W-22-075-eng-42; Change Group No. to read "3".

Contract No. W-22-075-eng-43; Change Group No. to read "3".

Contract No. W-22-075-eng-44; Change Group No. to read "3".

Contract No. W-22-075-eng-45; Change Group No. to read "3".

Contract No. W-22-075-eng-129; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-26-021-eng-17; Change Group No. to read "3".

Contract No. W-26-021-eng-23; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-26-021-eng-87; Change Group No. to read "3".

Contract No. W-26-021-eng-88; Change Group No. to read "3".

Contract No. W-26-021-eng-89; Change Group No. to read "3".

Contract No. W-26-021-eng-90; Change Group No. to read "3".

Contract No. W-26-021-eng-93; Change Group No. to read "3".

Contract No. W-26-021-eng-96; Change Group No. to read "3".

Contract No. W-26-021-eng-97; Change Group No. to read "3".

Contract No. W-26-021-eng-98; Change Group No. to read "3".

Contract No. W-26-021-eng-99; Change Group No. to read "3".

Contract No. W-26-021-eng-100; Change Group No. to read "3".

Contract No. W-26-021-eng-102; Change Group No. to read "3".

Contract No. W-26-021-eng-103; Change Group No. to read "3".

Contract No. W-26-021-eng-104; Change Group No. to read "3".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-26-021-eng-105; Change Group No. to read "3".

Contract No. W-26-021-eng-106; Change Group No. to read "3".

Contract No. W-26-021-eng-107; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-108; Change Group No. to read "3".

Contract No. W-26-021-eng-109; Change Group No. to read "3".

Contract No. W-26-021-eng-110; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-111; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-112; Change Group No. to read "3".

Contract No. W-26-021-eng-113; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-114; Change Group No. to read "3".

Contract No. W-26-021-eng-115; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-116; Change Group No. to read "3".

Contract No. W-26-021-eng-117; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-31-108-eng-21; Change Group No. to read "3".

Contract No. W-31-108-eng-22; Change Group No. to read "3".

Contract No. W-31-108-eng-23; Change Group No. to read "3".

Contract No. W-31-108-eng-24; Change Group No. to read "3".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-35-058-eng-97; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

For the District Engineer:

C. Vanden Bulck
C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant.

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

This document consists of __ pages.
Copy No. 170 of 250 copies. Series

DFM-1
C-8
15 November 1945

DISTRICT FISCAL MANUAL
VOUCHER PROCEDURE (Revised)

Changes)
No. 8)

District Fiscal Manual, No. 1, 24 August 1944, is changed as follows:

SECTION II

Contract No. W-7401-eng-31; Change Group No. to read "3"
Contract No. W-7401-eng-32; Change Group No. to read "3"
Contract No. W-7401-eng-33; Change Group No. to read "3"
Contract No. W-7401-eng-37; Change Group No. to read "3"
Contract No. W-7401-eng-43; Change Group No. to read "3"
Contract No. W-7401-eng-49; Change Group No. to read "3"
Contract No. W-7401-eng-54; Change Group No. to read "3"
Contract No. W-7401-eng-63; Change Group No. to read "3"
Contract No. W-7401-eng-82; Change Group No. to read "3"
Contract No. W-7405-eng-7; Change Group No. to read "3"
Contract No. W-7405-eng-36; Change Group No. to read "3"
Contract No. W-7405-eng-40; Change Group No. to read "3"
Contract No. W-7405-eng-46; Change Group No. to read "3"
Contract No. W-7405-eng-48; Change Group No. to read "3"
Contract No. W-7405-eng-49; Change Group No. to read "3"
Contract No. W-7405-eng-50; Change Group No. to read "3"
Contract No. W-7405-eng-53; Change Group No. to read "3"

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-7405-eng-73; Change Group No. to read "3"
Contract No. W-7405-eng-74; Change Group No. to read "3"
Contract No. W-7405-eng-81; Change Group No. to read "3"
Contract No. W-7405-eng-82; Change Group No. to read "3"
Contract No. W-7405-eng-83; Change Group No. to read "3"
Contract No. W-7405-eng-87; Change Group No. to read "3"
Contract No. W-7405-eng-90; Change Group No. to read "3"
Contract No. W-7405-eng-92; Change Group No. to read "3"
Contract No. W-7405-eng-93; Change Group No. to read "3"
Contract No. W-7405-eng-95; Change Group No. to read "3"
Contract No. W-7405-eng-98; Change Group No. to read "3"
Contract No. W-7405-eng-146; Change Group No. to read "3"
Contract No. W-7405-eng-175; Change Group No. to read "3"
Contract No. W-7405-eng-277; Change Group No. to read "3"
Contract No. W-7405-eng-288; Change Group No. to read "3"
Contract No. W-7405-eng-360; Change Group No. to read "3"
Contract No. W-7407-eng-153; Change Group No. to read "3"
Contract No. W-7415-eng-22; Change Group No. to read "3"

Add the following contract immediately after Contract No.
W-14-108-eng-1: "Contract No. W-14-108-eng-(3)-2; Type of Contract,
"Sales"; Classification "S"; and Group No., "None".

Contract No. W-14-108-eng-12; Change Type of Contract to read
"Supply"; Change Classification to read "C", and Change Group No. to
read "3".

Contract No. W-14-108-eng-58; Change Type of Contract to read
"Insurance", change Classification to read "U", and change Group No.
to read "3".

Contract No. W-14-108-eng-69; Change Type of Contract to read
"Construction", change Classification to read "R", and change Group No.
to read "3"

~~CONFIDENTIAL~~
- 2 -

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-14-108-eng-71; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-74; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-17-028-eng-19; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-31; Change Type of Contract to read "Construction", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-60; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-61; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-62; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-63; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-64; Change Type of Contract to read "Construction", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-65; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-67; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-68; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-17-028-eng-69; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-71; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-72; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-73; Change Type of Contract to read "Supply", change Classification to read "U", and Change Group No. to read "4".

Contract No. W-17-028-eng-74; Change Type of Contract to read "Construction", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-75; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-76; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-77; Change Type of Contract to read "Supply", change Classification to read "U", and Change Group No. to read "4".

Contract No. W-22-075-eng-54; Change Group No. to read "3".

Contract No. W-22-075-eng-59; Change Type of Contract to read "Service", change Classification to read "U" and change Group No. to read "3".

Contract No. W-22-075-eng-95; Change Classification to read "R".

Contract No. W-22-075-eng-111; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-075-eng-112; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-075-eng-113; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-22-075-eng-114; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-075-eng-115; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-075-eng-116; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-22-075-eng-127; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-075-eng-128; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-11; Change Group No. to read "3".

Contract No. W-26-021-eng-21; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "2".

Contract No. W-26-021-eng-67; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-26-021-eng-68; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-26-021-eng-94; Change Type of Contract to read "Supply", change Classification to read "S", and Change Group No. to read "2".

Contract No. W-26-021-eng-95; Change Type of Contract to read "Supply", change Classification to read "C", and change Group No. to read "2".

Contract No. W-26-021-eng-97; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-26-021-eng-98; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "2".

Contract No. W-26-021-eng-99; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~
-5-

~~CONFIDENTIAL~~

Contract No. W-26-021-eng-100; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Insert new contract page (1) immediately following contract page listing contracts W-26-021-eng-(S)-51 through 100.

Contract No. W-28-094-eng-23; Change Type of contract to read "Rental", change Classification to read "S", and change Group No. to read "2".

Contract No. W-28-094-eng-24; Change Type of Contract to read "Rental", change classification to read "S", and change Group No. to read "2".

Contract No. W-28-094-eng-27; Change Type of Contract to read "Construction", change classification to read "R" and Change Group No. to read "3".

Contract No. W-28-094-eng-29; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-31-109-eng-9; Change Type of Contract to read "Service", change Classification to read "C", and change Group No. to read "3".

Contract No. W-31-109-eng-28; Change Type of Contract to read "Rental", change classification to read "U", and change Group No. to read "4".

Contract No. W-31-109-eng-29; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "3".

Contract No. W-35-058-eng-9; Change Type of Contract to read "Service", change Classification to read "R", and change Group No. to read "2".

Contract No. W-35-058-eng-80; Change Type of Contract to read "Supply", change classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-96; Change Type of Contract to read "Service", change classification to read "U", and Change Group No. to read "4".

Contract No. W-38-094-eng-23; Change Type of Contract to read "Supply", change classification to read "S", and change Group No. to read "2".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-38-094-eng-24; Change Type of Contract to read "Rental", change classification to read "S", and change Group No. to read "2".

Contract No. W-42-069-eng-5; Change Group No. to read "3".

Contract No. W-42-069-eng-9; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-42-069-eng-56; Change Type of contract to read "Construction", change classification to read "U", and change Group No. to read "4".

Contract No. W-42-069-eng-59; Change Type of Contract to read "Service", change classification to read "U", and change Group No. to read "4".

Contract No. W-42-069-eng-60; Change Type of Contract to read "Construction", change classification to read "U", and change Group No. to read "4".

Contract No. W-42-069-eng-62; Change Type of Contract to read "Construction", change classification to read "U", and change Group No. to read "4".

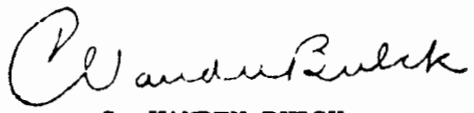
Contract No. W-42-069-eng-92; Change Type of Contract to read "Supply", change classification to read "S", and change Group No. to read "3".

Contract No. W-44-153-eng-6; Change Type of Contract to read "Service", change classification to read "S", and change Group No. to read "2".

Contract No. W-44-153-eng-9; Change Type of Contract to read "Supply", change classification to read "R", and change Group No. to read "2".

Contract No. W-44-153-eng-40; Change Type of Contract to read "Supply", change classification to read "U", and change Group No. to read "4".

For the District Engineer:


C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant.

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

This document consists of 4 pages.
Copy No. 170 of 250 copies. Series A

DFM-1
C-7

19 September 1945

DISTRICT FISCAL MANUAL

VOUCHER PROCEDURE (Revised)

Changes)
No. 7)

District Fiscal Manual No. 1, 24 August 1944, is changed as follows:

SECTION II

Contract No. W-7401-eng-60; Change Group No. to read "3".
Contract No. W-7401-eng-62; Change Group No. to read "3".
Contract No. W-7401-eng-75; Change Group No. to read "3".
Contract No. W-7401-eng-76; Change Group No. to read "3".
Contract No. W-7401-eng-78; Change Group No. to read "3".
Contract No. W-7401-eng-180; Change Group No. to read "3".
Contract No. W-7405-eng-3; Change Group No. to read "3".
Contract No. W-7405-eng-139; Change Group No. to read "3".
Contract No. W-7405-eng-293; Change Group No. to read "3".
Contract No. W-7407-eng-25; Change Group No. to read "3".
Contract No. W-7407-eng-126; Change Group No. to read "3".
Contract No. W-7407-eng-156; Change Group No. to read "3".
Contract No. W-7409-eng-15; Change Group No. to read "3".
Contract No. W-7409-eng-18; Change Group No. to read "3".
Contract No. W-7409-eng-19; Change Group No. to read "3".
Contract No. W-7415-eng-37; Change Group No. to read "3".
Contract No. W-7415-eng-39; Change Group No. to read "3".
Contract No. W-7415-eng-60; Change Group No. to read "3".
Contract No. W-7418-eng-106; Change Group No. to read "3".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-14-108-eng-5; Change Group No. to read "3".

Contract No. W-14-108-eng-10; Change Group No. to read "3".

Contract No. W-14-108-eng-16; Change Type of Contract to read "Construction", Change Classification to read "S", and change Group No. to read "3".

Contract No. W-14-108-eng-46; Change Group No. to read "3".

Contract No. W-14-108-eng-63; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-66; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-70; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-17-028-eng-9; Change Group No. to read "3".

Contract No. W-17-028-eng-16; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-21; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-22; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-24; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-29; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-57; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-58; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-59; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-22-075-eng-7; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-22-075-eng-10; Change Group No. to read "3".

Contract No. W-22-075-eng-30; Change Type of Contract to read "University", change Classification to read "S", and change Group No. to read "1".

Contract No. W-22-075-eng-47; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

~~CONFIDENTIAL~~

Contract No. W-22-075-eng-83; Change Group No. to read "3".

Contract No. W-22-075-eng-98; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-22-075-eng-110; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-021-eng-96; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-35-058-eng-72; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-73; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-74; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-76; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-77; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-78; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-79; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-81; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-82; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-83; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-84; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-85; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-86; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-058-eng-87; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-38-094-eng-22; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "2".

Contract No. W-42-069-eng-2; Change Group No. to read "3".

Contract No. W-42-069-eng-8; Change Type of Contract to read "Supply", change Classification to read "C", and change Group No. to read "3".

Contract No. W-42-069-eng-61; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-44-153-eng-2; Change Group No. to read "3".

Contract No. W-44-153-eng-3; Change Group No. to read "3".

For the District Engineer:


C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant.

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

DFM-1
C 6

6 September 1945

DISTRICT FISCAL MANUAL

VOUCHER PROCEDURE (REVISED)

Changes)
No. 6)

District Fiscal Manual No. 1, 24 August 1944, is changed as follows:

SECTION 11

Contract No. W-7418-eng-6; Change Classification to read "R".

Contract No. W-7421-eng-10; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 14-108-eng-7; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 14-108-eng-8; Change Type of Contract to read "Service", change classification to read "S", and Change Group No. to read "3".

Contract No. 14-108-eng-9; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 14-108-eng-10; Change Type of Contract to read "Supply", change classification to read "U", and change Group No. to read "2".

Contract No. 14-108-eng-46; Change Type of Contract to read "Insurance," change Classification to read "R", and change Group No. to read "2".

Contract No. 14-108-eng-57; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. 14-108-eng-60; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. 14-108-eng-61; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 14-108-eng-62; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 14-108-eng-64; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. 14-108-eng-65; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

~~CONFIDENTIAL~~

Contract No. 14-108-eng-67; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. 14-108-eng-68; Change Type of Contract to read "Supply," change Classification to read "U", and change Group No. to read "4".

Contract No. 17-028-eng-10; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 17-028-eng-15; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. 17-028-eng-18; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. 17-028-eng-20; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. 17-028-eng-23; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 17-028-eng-25; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 17-028-eng-30; Change Type of Contract to read "Supply," change Classification to read "U", and change Group No. to read "4".

Contract No. 17-028-eng-54; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 17-028-eng-55; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 17-028-eng-56; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 22-075-eng-9; Change Type of Contract to read "Supply", change Classification to read "C", and change Group No. to read "3".

Contract No. 22-075-eng-10; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "2".

Contract No. 22-075-eng-32; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. 22-075-eng-35; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. 22-075-eng-37; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. 22-075-eng-40; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "2".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. 22-075-eng-50; Change Type of Contract to read "Service", change Classification to read "R", and change Group No. to read "3".

Contract No. 22-075-eng-71; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. 22-075-eng-74; Change Type of Contract to read "Service", change Classification to read "R", and change Group No. to read "3".

Contract No. 22-075-eng-76; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 22-075-eng-77; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. 22-075-eng-78; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. 22-075-eng-80; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 22-075-eng-81; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. 22-075-eng-82; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. 22-075-eng-83; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "2".

Contract No. 22-075-eng-85; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. 22-075-eng-86; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. 22-075-eng-87; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. 22-075-eng-88; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. 22-075-eng-90; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 22-075-eng-91; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 22-075-eng-92; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 22-075-eng-93; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. 22-075-eng-91; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. 22-075-eng-95; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. 22-075-eng-96; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. 22-075-eng-99; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. 22-075-eng-100; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 26-021-eng-6; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "2".

Contract No. 26-021-eng-9; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. 26-021-eng-10; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 26-021-eng-16; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. 26-021-eng-17; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "2".

Contract No. 26-021-eng-18; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 26-021-eng-19; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 26-021-eng-20; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. 26-021-eng-61; Change Group No. to read "4".

Contract No. 26-021-eng-63; Change Type of Contract to read "Service", change Classification to read "R", and change Group No. to read "3".

Contract No. 26-021-eng-64; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. 26-021-eng-65; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 26-021-eng-66; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 26-021-eng-70; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. 26-021-eng-91; Change Classification to read "S", and change Group No. to read "3".

Contract No. 26-021-eng-93; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "2".

Contract No. 28-094-eng-5; Change Type of Contract to read "Construction", change Classification to read "U", and change Group No. to read "4".

Contract No. 28-094-eng-6; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 31-109-eng-8; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "2".

Contract No. 31-109-eng-25; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "2".

Contract No. 31-109-eng-26; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 35-058-eng-8; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 35-058-eng-63; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 35-058-eng-71; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. 38-094-eng-19; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "2".

Contract No. 38-094-eng-20; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. 38-094-eng-21; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. 42-069-eng-6; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 42-069-eng-7; Change Type of Contract to read "Service", change Classification to read "R", and change Group No. to read "3".

Contract No. 42-069-eng-87; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 42-069-eng-88; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 42-069-eng-90; Change Type of Contract to read "Supply", change classification to read "U", and change Group No. to read "4".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
Contract No. 42-069-eng-94; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. 42-069-eng-95; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. 44-153-eng-4; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. 44-153-eng-7; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. 44-153-eng-8; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. 44-153-eng-38; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Insert new contract page (1) immediately following contract page listing contracts W-22-075-eng-51 through 100.

For the District Engineer:

C. Vanden Bulck
C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant.

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-22-075-eng-101	Supply	U	4
W-22-075-eng-102	Service	U	4
W-22-075-eng-103	(Not Assigned)		
W-22-075-eng-104	Construction	R	3
W-22-075-eng-105	Construction	R	3
W-22-075-eng-106	Construction	R	3
W-22-075-eng-107	Construction	R	3
W-22-075-eng-108	(Not Assigned)		
W-22-075-eng-109	Construction	R	3
W-22-075-eng-110	(Not Assigned)		
W-22-075-eng-111	(Not Assigned)		
W-22-075-eng-112	(Not Assigned)		
W-22-075-eng-113	(Not Assigned)		
W-22-075-eng-114	(Not Assigned)		
W-22-075-eng-115	(Not Assigned)		
W-22-075-eng-116	(Not Assigned)		
W-22-075-eng-117	(Not Assigned)		
W-22-075-eng-118	(Not Assigned)		
W-22-075-eng-119	(Not Assigned)		
W-22-075-eng-120	(Not Assigned)		
W-22-075-eng-121	(Not Assigned)		
W-22-075-eng-122	(Not Assigned)		
W-22-075-eng-123	(Not Assigned)		
W-22-075-eng-124	(Not Assigned)		
W-22-075-eng-125	(Not Assigned)		
W-22-075-eng-126	(Not Assigned)		
W-22-075-eng-127	(Not Assigned)		
W-22-075-eng-128	(Not Assigned)		
W-22-075-eng-129	(Not Assigned)		
W-22-075-eng-130	(Not Assigned)		
W-22-075-eng-131	(Not Assigned)		
W-22-075-eng-132	(Not Assigned)		
W-22-075-eng-133	(Not Assigned)		
W-22-075-eng-134	(Not Assigned)		
W-22-075-eng-135	(Not Assigned)		
W-22-075-eng-136	(Not Assigned)		
W-22-075-eng-137	(Not Assigned)		
W-22-075-eng-138	(Not Assigned)		
W-22-075-eng-139	(Not Assigned)		
W-22-075-eng-140	(Not Assigned)		
W-22-075-eng-141	(Not Assigned)		
W-22-075-eng-142	(Not Assigned)		
W-22-075-eng-143	(Not Assigned)		
W-22-075-eng-144	(Not Assigned)		
W-22-075-eng-145	(Not Assigned)		
W-22-075-eng-146	(Not Assigned)		
W-22-075-eng-147	(Not Assigned)		
W-22-075-eng-148	(Not Assigned)		
W-22-075-eng-149	(Not Assigned)		
W-22-075-eng-150	(Not Assigned)		

~~CONFIDENTIAL~~

This document consists of 5 pages.
Copy No. 170 of 232 copies. Series A.

DFM-1
C 5

25 June 1945

DISTRICT FISCAL MANUAL
VOUCHER PROCEDURE (Revised)

Changes)
No. 5)

District Fiscal Manual No. 1, 24 August 1944, is changed as follows:

SECTION II

Contract No. W-14-108-eng-6; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "2".

Contract No. W-14-108-eng-19; Change Type of Contract to read "Construction", change Classification to read "S", and change Group No. to read "3".

Contract No. W-14-108-eng-36; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-14-108-eng-37; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-14-108-eng-56; Change Type of Contract to read "Rental", change Classification to read "U", and change Group No. to read "4".

Contract No. W-14-108-eng-59; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-5; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-12; Change Type of Contract to read "Construction", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-13; Change Type of Contract to read "Construction", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-028-eng-14; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-17; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-028-eng-27; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-17-O28-eng-28; Change Type of Contract to read "Supply", change Classification to read "C", and change Group No. to read "3".

Contract No. W-17-O28-eng-52; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-8; Change Type of Contract to read "Supply", change Classification to read "C", and change Group No. to read "3".

Contract No. W-22-O75-eng-33; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-36; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-38; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-39; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-41; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-42; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-43; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-44; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "2".

Contract No. W-22-O75-eng-45; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-48; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-55; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-22-O75-eng-56; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-57; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-22-O75-eng-58; Change Type of Contract to read "Service", change Classification to read "B", and change Group No. to read "3".

Contract No. W-22-O75-eng-60; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

~~CONFIDENTIAL~~

Contract No. W-22-O75-eng-61; Change Type of Contract to read "Construction", Change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-62; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-63; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-22-O75-eng-64; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-22-O75-eng-65; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-22-O75-eng-66; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-22-O75-eng-67; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-22-O75-eng-68; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-69; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-70; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-72; Change Type of Contract to read "Service", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-73; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-79; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-26-O21-eng-12; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-26-O21-eng-13; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-26-O21-eng-15; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-26-O21-eng-54; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-O21-eng-55; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

~~CONFIDENTIAL~~

Contract No. W-26-O21-eng-56; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-26-O21-eng-57; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-O21-eng-58; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-O21-eng-59; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-O21-eng-60; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-O21-eng-61; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "2".

Contract No. W-28-O94-eng-4; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-31-109-eng-3; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-31-109-eng-4; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-31-109-eng-5; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-31-109-eng-6; Change Type of Contract to read "Rental", change Classification to read "U", and change Group No. to read "4".

Contract No. W-31-109-eng-7; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-O58-eng-4; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-O58-eng-6; Change Type of Contract to read "Service", change Classification to read "R", and change Group No. to read "3".

Contract No. W-35-O58-eng-7; Change Type of Contract to read "Supply", change Classification to read "C", and change Group No. to read "3".

Contract No. W-38-O94-eng-18; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-38-O94-eng-61; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-42-O69-eng-2; Change Type of Contract to read "Insurance", change Classification to read "R", and change Group No. to read "2".

~~CONFIDENTIAL~~


Contract No. W-42-069-eng-4; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-42-069-eng-5; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "2".

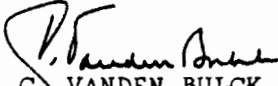
Contract No. W-42-069-eng-89; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-44-153-eng-1; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "2".

Contract No. W-44-153-eng-2; Change Type of Contract to read "Supply", change Classification to read "C", and change Group No. to read "2".

Contract No. W-44-153-eng-3; Change Type of Contract to read "University", change Classification to read "R", and change Group No. to read "1".

For the District Engineer:


C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant.

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

This document consists of 6 pages.
Copy No. 170 of 426 copies. Series A

DFM-1
C 4

8 March 194

DISTRICT FISCAL MANUAL
VOUCHER PROCEDURE (Revised)

Changes)
No. 4)

District Fiscal Manual No. 1, 24 August 1944, is changed as follows:

SECTION II

Add Contract No. W-7401-eng-179; Type of Contract "Supply", Classification "U", and Group No. "4".

Contract No. W-7401-eng-207; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7405-eng-85; Change Type of Contract to read "University", change Classification to read "S", and change Group No. to read "1".

Contract No. W-7407-eng-134; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-7407-eng-156; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "2".

Contract No. W-7409-eng-17; Change Classification to read "R", and change Group No. to read "3".

Contract No. W-7415-eng-53; Change Classification to read "R", and change Group No. to read "3".

Contract No. W-7418-eng-76; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7423-eng-14; Change Classification to read "R", and change Group No. to read "3".

Contract No. W-7425-eng-79; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Add, immediately before Contract No. W-7425-eng-104, the following contract:

W-7425-eng-(S)-104; Type of Contract - "Sales"; Classification - "S"; Group No. - "None".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Add, immediately before Contract No. W-14-108-eng-1, the following Contract:

W-14-108-eng-(S)-1; Type of Contract - "Sales"; Classification - "S"; Group No. - "None".

Contract No. W-14-108-eng-4; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-14-108-eng-5; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "2".

Add, immediately before Contract No. W-14-108-eng-21, the following contract:

W-14-108-eng-(S)-21; Type of Contract - "Sales", Classification - "S"; Group No. - "None".

Add, immediately before Contract No. W-14-108-eng-22, the following contract:

W-14-108-eng-(S)-22; Type of Contract - "Sales"; Classification - "S"; Group No. - "None".

Contract No. W-14-108-eng-32; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-14-108-eng-33; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-14-108-eng-34; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-14-108-eng-49; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-14-108-eng-50; Change Type of Contract to read "Service", change Classification to read "C", and change Group No. to read "3".

Contract No. W-14-108-eng-51; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-52; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-14-108-eng-53; Change Type of Contract to read "Service", change Classification to read "C", and change Group No. to read "3".

Contract No. W-14-108-eng-55; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-17-O28-eng-6; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-O28-eng-8; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-17-O28-eng-9; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "2".

Contract No. W-17-O28-eng-51; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-17-O28-eng-53; Change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-22-O75-eng-3; Change Type of Contract to read "Service", change Classification to read "C", and change Group No. to read "3".

Contract No. W-22-O75-eng-4; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-5; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-22-O75-eng-6; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-22-O75-eng-23; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "2".

Contract No. W-22-O75-eng-24; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-25; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-26; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-29; Change Type of Contract to read "Service", change Classification to read "C", and change Group No. to read "2".

Contract No. W-22-O75-eng-31; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-34; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-22-O75-eng-46; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-22-O75-eng-49; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-51; Change Type of Contract to read "Construction", change Classification to read "R", and change Group No. to read "3".

Contract No. W-22-O75-eng-54; Change Type of Contract to read "University", change Classification to read "S", and change Group No. to read "4".

Contract No. W-26-O21-eng-7; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-26-O21-eng-8; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-26-O21-eng-11; Change Type of Contract to read "University", change Classification to read "R", and change Group No. to read "4".

Add, immediately before Contract No. W-26-O21-eng-51, the following contract:

W-26-O21-eng-(S)-51; Type of Contract - "Sales"; Classification - "S"; Group No. - "None".

Contract No. W-26-O21-eng-51; Change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Add, immediately before Contract No. W-26-O21-eng-52, the following contract:

W-26-O21-eng-(S)-52; Type of Contract - "Sales"; Classification - "S"; Group No. - "None".

Contract No. W-26-O21-eng-52; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-26-O21-eng-53; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-26-O21-eng-87; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-26-O21-eng-88; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-26-O21-eng-89; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-26-O21-eng-90; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-26-O21-eng-92; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-28-O94-eng-1; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-28-O94-eng-2; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-28-O94-eng-3; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-34-109-eng-1; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-34-109-eng-2; Change Type of Contract to read "Service", change Classification to read "R", and change Group No. to read "3".

Contract No. W-34-109-eng-22; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-34-109-eng-23; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-34-109-eng-24; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-35-O58-eng-2; Change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-O58-eng-3; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-35-O58-eng-51; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-35-O58-eng-52; Change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-38-O94-eng-(S)-1; Change Type of Contract to read "Sales", and change Group No. to read "None".

Add, immediately before Contract No. W-38-O94-eng-(S)-2, the following Contract:

W-38-O94-eng-1; Type of Contract - "Not Assigned".

Contract No. W-38-O94-eng-(S)-2; Change Type of Contract to read "Sales", change Classification to read "U", and change Group No. to read "None".

Add, immediately before Contract No. W-38-O94-eng-3, the following contract:

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

W-38-O94-eng-2; Type of Contract - "Not Assigned".

Contract No. W-38-O94-eng-17; Change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

For the District Engineer:

S. Vandenberg Bulck
C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant.

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

This document consists of 37 pages.
Copy No. 170 of 239 copies. Series A.

DFM-1
C 3

5 December 1944

DISTRICT FISCAL MANUAL
VOUCHER PROCEDURE (Revised)

Changes)
No. 3)

District Fiscal Manual No. 1, 24 August 1944, is changed as follows:

Insert INDEX immediately preceding the GLOSSARY.

Insert new page entitled SECTION I immediately following the INDEX.

Insert new page entitled SECTION II immediately following second page of GLOSSARY.

Insert new contract pages (20) immediately following contract page listing contracts W-7425-eng-101 thru 150.

Insert new page entitled SECTION III immediately following new contract page listing contracts W-44-153-eng-51 thru 100.

Insert new page entitled SECTION IV immediately following dummy voucher - Std. Form No. 1012.

Insert new pages entitled PREPARATION OF RECOUPMENT VOUCHERS immediately following new page entitled SECTION IV.

Immediately following the SCHEDULE OF CLASSIFICATION pertaining to Groups I and II (Section III) add the following:

SPECIAL REQUIREMENTS

Vouchers under Groups I and II which in whole or in part are chargeable, or are to be credited, to the advance payment account (Project 940) will indicate the Contract Number on the Dummy Copies of such vouchers.

Delete from all SAMPLE DUMMY COPIES such portion as reads "...EPES 1940-45;..." shown in the Accounting Classification. (Reference: District Circular Letter (Fiscal 45-6)).

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Add the following Contract Numbers to the contract listings:

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7407-eng-154	(Not Assigned)		
W-7407-eng-155	Service	S	3
W-7407-eng-156	Service	S	2
W-7407-eng-157	(Not Assigned)		
W-7407-eng-158	Service	S	3
W-7407-eng-159	(Not Assigned)		
W-7407-eng-160	(Not Assigned)		
W-7407-eng-161	(Not Assigned)		
W-7407-eng-162	(Not Assigned)		
W-7407-eng-163	(Not Assigned)		
W-7407-eng-164	(Not Assigned)		
W-7407-eng-165	(Not Assigned)		
W-7407-eng-166	(Not Assigned)		
W-7407-eng-167	(Not Assigned)		
W-7407-eng-168	(Not Assigned)		
W-7407-eng-169	(Not Assigned)		
W-7407-eng-170	(Not Assigned)		
W-7407-eng-543	Service	S	3
W-7412-eng-162	Supply	U	4

Make the following changes in the contract listings:

Contract No. W-7404-eng-171; Change Classification to read "R", and change Group No. to read "3".

Contract No. W-7404-eng-180; Change type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "2".

Contract No. W-7405-eng-184; Change type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7405-eng-185; Change type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7405-eng-298; Change Classification to read "R".

Contract No. W-7405-eng-313; Change type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "2".

Contract No. W-7405-eng-314; Change type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7405-eng-317; Change type of Contract to read "Supply", change Classification to read "C", and change Group No. to read "2".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

Contract No. W-7405-eng-318; Change type of Contract to read "Service", change Classification to read "S", and change Group No. to read "2".

Contract No. W-7405-eng-319; Change type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7407-eng-67; Change type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7407-eng-88; Change type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7407-eng-129; Change Group No. to read "4".

Contract No. W-7409-eng-19; Change Classification to read "R".

Contract No. W-7409-eng-25; Change type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7409-eng-26; Change Classification to read "R", and change Group No. to read "3".

Contract No. W-7409-eng-33; Change type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-7409-eng-57; Change type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7409-eng-87; Change type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7412-eng-33; Change Classification to read "R", and change Group No. to read "3".

Contract No. W-7412-eng-129; Change type of Contract to read "Service".

Contract No. W-7412-eng-158; Change type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7415-eng-33; Change Classification to read "R", and change Group No. to read "3".

Contract No. W-7415-eng-45; Change type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-7415-eng-60; Change type of Contract to read "Service", change Classification to read "S", and change Group No. to read "2".

Contract No. W-7415-eng-61; Change type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-7418-eng-10; Change Classification to read "R", and change Group No. to read "3".

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Contract No. W-7418-eng-41; Change Classification to read "R", and change Group No. to read "3".

Contract No. W-7418-eng-64; Change type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7418-eng-90; Change type of Contract to read "Supply".

Contract No. W-7425-eng-30; Change type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7425-eng-53; Change type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7425-eng-77; Change type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7425-eng-78; Change type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Delete the following Contract Nos. from the contract listings:

W-7401-eng-179	W-7405-eng-331	W-7407-eng-71
W-7401-eng-181	W-7405-eng-332	W-7407-eng-73
W-7401-eng-182	W-7405-eng-333	W-7407-eng-74
W-7401-eng-183	W-7405-eng-334	W-7407-eng-89
W-7401-eng-184	W-7405-eng-335	W-7407-eng-90
W-7401-eng-185	W-7405-eng-336	W-7407-eng-91
W-7401-eng-186	W-7405-eng-337	W-7407-eng-92
W-7401-eng-187	W-7405-eng-338	W-7407-eng-93
W-7401-eng-188	W-7405-eng-339	W-7407-eng-94
W-7401-eng-189	W-7405-eng-340	W-7407-eng-95
W-7401-eng-190	W-7405-eng-341	W-7407-eng-96
W-7401-eng-191	W-7405-eng-342	W-7407-eng-97
W-7401-eng-192	W-7405-eng-343	W-7407-eng-98
W-7401-eng-193	W-7405-eng-344	W-7407-eng-99
W-7401-eng-194	W-7405-eng-345	W-7407-eng-100
W-7401-eng-195	W-7405-eng-346	W-7407-eng-103
W-7401-eng-196	W-7405-eng-347	W-7407-eng-104
W-7401-eng-197	W-7405-eng-348	W-7407-eng-105
W-7401-eng-198	W-7405-eng-349	W-7407-eng-106
W-7401-eng-199	W-7405-eng-350	W-7407-eng-107
W-7405-eng-320	W-7405-eng-351	W-7407-eng-108
W-7405-eng-321	W-7405-eng-352	W-7407-eng-109
W-7405-eng-322	W-7405-eng-353	W-7407-eng-110
W-7405-eng-323	W-7405-eng-354	W-7407-eng-111
W-7405-eng-324	W-7405-eng-355	W-7407-eng-112
W-7405-eng-325	W-7405-eng-356	W-7407-eng-113
W-7405-eng-326	W-7405-eng-357	W-7407-eng-114
W-7405-eng-327	W-7405-eng-358	W-7407-eng-115
W-7405-eng-328	W-7407-eng-68	W-7407-eng-116
W-7405-eng-329	W-7407-eng-69	W-7407-eng-117
W-7405-eng-330	W-7407-eng-70	W-7407-eng-118

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

W-7407-eng-119	W-7412-eng-19	W-7412-eng-118
W-7407-eng-120	W-7412-eng-20	W-7412-eng-119
W-7407-eng-121	W-7412-eng-21	W-7412-eng-120
W-7407-eng-122	W-7412-eng-26	W-7412-eng-121
W-7407-eng-123	W-7412-eng-38	W-7412-eng-122
W-7407-eng-124	W-7412-eng-39	W-7412-eng-123
W-7407-eng-125	W-7412-eng-40	W-7412-eng-124
W-7407-eng-147	W-7412-eng-41	W-7412-eng-125
W-7407-eng-148	W-7412-eng-42	W-7412-eng-137
W-7407-eng-149	W-7412-eng-43	W-7412-eng-138
W-7407-eng-150	W-7412-eng-44	W-7412-eng-139
W-7407-eng-151	W-7412-eng-45	W-7412-eng-140
W-7407-eng-152	W-7412-eng-46	W-7412-eng-141
W-7409-eng-34	W-7412-eng-48	W-7412-eng-142
W-7409-eng-35	W-7412-eng-49	W-7412-eng-143
W-7409-eng-36	W-7412-eng-65	W-7412-eng-144
W-7409-eng-37	W-7412-eng-66	W-7412-eng-145
W-7409-eng-58	W-7412-eng-69	W-7412-eng-146
W-7409-eng-59	W-7412-eng-7C	W-7412-eng-147
W-7409-eng-60	W-7412-eng-71	W-7412-eng-148
W-7409-eng-61	W-7412-eng-72	W-7412-eng-149
W-7409-eng-62	W-7412-eng-73	W-7415-eng-55
W-7409-eng-63	W-7412-eng-74	W-7415-eng-56
W-7409-eng-64	W-7412-eng-89	W-7415-eng-57
W-7409-eng-65	W-7412-eng-90	W-7415-eng-58
W-7409-eng-66	W-7412-eng-91	W-7415-eng-59
W-7409-eng-67	W-7412-eng-92	W-7415-eng-62
W-7409-eng-68	W-7412-eng-93	W-7415-eng-63
W-7409-eng-69	W-7412-eng-94	W-7415-eng-64
W-7409-eng-70	W-7412-eng-95	W-7415-eng-65
W-7409-eng-71	W-7412-eng-96	W-7415-eng-66
W-7409-eng-72	W-7412-eng-97	W-7415-eng-67
W-7409-eng-73	W-7412-eng-98	W-7415-eng-68
W-7409-eng-74	W-7412-eng-99	W-7415-eng-69
W-7409-eng-88	W-7412-eng-100	W-7415-eng-70
W-7409-eng-89	W-7412-eng-101	W-7415-eng-71
W-7409-eng-90	W-7412-eng-102	W-7415-eng-72
W-7409-eng-91	W-7412-eng-103	W-7415-eng-73
W-7409-eng-92	W-7412-eng-104	W-7415-eng-74
W-7409-eng-93	W-7412-eng-105	W-7415-eng-76
W-7409-eng-94	W-7412-eng-106	W-7415-eng-77
W-7409-eng-95	W-7412-eng-107	W-7415-eng-78
W-7409-eng-96	W-7412-eng-108	W-7415-eng-79
W-7409-eng-97	W-7412-eng-109	W-7415-eng-80
W-7409-eng-98	W-7412-eng-110	W-7415-eng-81
W-7409-eng-99	W-7412-eng-111	W-7415-eng-82
W-7412-eng-113	W-7412-eng-112	W-7415-eng-84
W-7412-eng-114	W-7412-eng-113	W-7415-eng-85
W-7412-eng-115	W-7412-eng-114	W-7415-eng-86
W-7412-eng-116	W-7412-eng-115	W-7415-eng-87
W-7412-eng-117	W-7412-eng-116	W-7415-eng-88
W-7412-eng-118	W-7412-eng-117	W-7415-eng-89

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

W-7415-eng-90	W-7418-eng-135	W-7421-eng-57
W-7415-eng-91	W-7418-eng-136	W-7421-eng-58
W-7415-eng-92	W-7418-eng-137	W-7421-eng-59
W-7415-eng-93	W-7418-eng-138	W-7421-eng-60
W-7415-eng-94	W-7418-eng-139	W-7421-eng-61
W-7415-eng-95	W-7418-eng-140	W-7421-eng-62
W-7415-eng-96	W-7418-eng-141	W-7421-eng-63
W-7415-eng-97	W-7418-eng-142	W-7421-eng-64
W-7415-eng-98	W-7418-eng-143	W-7421-eng-65
W-7415-eng-99	W-7418-eng-144	W-7421-eng-66
W-7415-eng-100	W-7418-eng-145	W-7421-eng-67
W-7415-eng-101	W-7418-eng-146	W-7421-eng-68
W-7415-eng-102	W-7418-eng-147	W-7421-eng-69
W-7415-eng-103	W-7418-eng-148	W-7421-eng-70
W-7418-eng-43	W-7418-eng-149	W-7421-eng-71
W-7418-eng-44	W-7418-eng-150	W-7421-eng-72
W-7418-eng-45	W-7418-eng-151	W-7421-eng-73
W-7418-eng-46	W-7418-eng-152	W-7421-eng-74
W-7418-eng-47	W-7418-eng-153	W-7421-eng-75
W-7418-eng-48	W-7418-eng-154	W-7421-eng-76
W-7418-eng-49	W-7418-eng-155	W-7421-eng-77
W-7418-eng-94	W-7421-eng-20	W-7421-eng-78
W-7418-eng-95	W-7421-eng-21	W-7421-eng-79
W-7418-eng-96	W-7421-eng-22	W-7421-eng-80
W-7418-eng-97	W-7421-eng-23	W-7421-eng-81
W-7418-eng-98	W-7421-eng-24	W-7421-eng-82
W-7418-eng-99	W-7421-eng-25	W-7421-eng-83
W-7418-eng-108	W-7421-eng-26	W-7421-eng-84
W-7418-eng-109	W-7421-eng-27	W-7421-eng-85
W-7418-eng-110	W-7421-eng-28	W-7421-eng-86
W-7418-eng-111	W-7421-eng-29	W-7421-eng-87
W-7418-eng-112	W-7421-eng-30	W-7421-eng-88
W-7418-eng-113	W-7421-eng-31	W-7421-eng-89
W-7418-eng-114	W-7421-eng-32	W-7421-eng-90
W-7418-eng-115	W-7421-eng-33	W-7421-eng-91
W-7418-eng-116	W-7421-eng-34	W-7421-eng-92
W-7418-eng-117	W-7421-eng-35	W-7421-eng-93
W-7418-eng-118	W-7421-eng-36	W-7421-eng-94
W-7418-eng-119	W-7421-eng-41	W-7421-eng-95
W-7418-eng-120	W-7421-eng-42	W-7421-eng-96
W-7418-eng-121	W-7421-eng-43	W-7421-eng-97
W-7418-eng-122	W-7421-eng-44	W-7421-eng-98
W-7418-eng-123	W-7421-eng-45	W-7421-eng-99
W-7418-eng-124	W-7421-eng-46	W-7421-eng-100
W-7418-eng-125	W-7421-eng-47	W-7421-eng-101
W-7418-eng-126	W-7421-eng-48	W-7421-eng-102
W-7418-eng-127	W-7421-eng-49	W-7421-eng-103
W-7418-eng-128	W-7421-eng-50	W-7421-eng-104
W-7418-eng-129	W-7421-eng-51	W-7421-eng-105
W-7418-eng-130	W-7421-eng-52	W-7421-eng-106
W-7418-eng-131	W-7421-eng-53	W-7421-eng-107
W-7418-eng-132	W-7421-eng-54	W-7421-eng-108
W-7418-eng-133	W-7421-eng-55	W-7421-eng-109
W-7418-eng-134	W-7421-eng-56	W-7421-eng-110

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

W-7421-eng-111	W-7423-eng-69	W-7423-eng-123
W-7421-eng-112	W-7423-eng-70	W-7423-eng-124
W-7421-eng-113	W-7423-eng-71	W-7423-eng-125
W-7421-eng-114	W-7423-eng-72	W-7423-eng-126
W-7421-eng-115	W-7423-eng-73	W-7423-eng-127
W-7421-eng-116	W-7423-eng-74	W-7423-eng-128
W-7421-eng-117	W-7423-eng-75	W-7423-eng-129
W-7421-eng-118	W-7423-eng-76	W-7423-eng-130
W-7423-eng-8	W-7423-eng-77	W-7423-eng-131
W-7423-eng-9	W-7423-eng-78	W-7423-eng-132
W-7423-eng-10	W-7423-eng-79	W-7425-eng-32
W-7423-eng-26	W-7423-eng-80	W-7425-eng-33
W-7423-eng-27	W-7423-eng-81	W-7425-eng-34
W-7423-eng-28	W-7423-eng-82	W-7425-eng-35
W-7423-eng-29	W-7423-eng-83	W-7425-eng-36
W-7423-eng-30	W-7423-eng-84	W-7425-eng-37
W-7423-eng-31	W-7423-eng-85	W-7425-eng-38
W-7423-eng-32	W-7423-eng-86	W-7425-eng-39
W-7423-eng-33	W-7423-eng-87	W-7425-eng-40
W-7423-eng-34	W-7423-eng-88	W-7425-eng-41
W-7423-eng-35	W-7423-eng-89	W-7425-eng-42
W-7423-eng-36	W-7423-eng-90	W-7425-eng-43
W-7423-eng-37	W-7423-eng-91	W-7425-eng-44
W-7423-eng-38	W-7423-eng-92	W-7425-eng-45
W-7423-eng-39	W-7423-eng-93	W-7425-eng-46
W-7423-eng-40	W-7423-eng-94	W-7425-eng-47
W-7423-eng-41	W-7423-eng-95	W-7425-eng-48
W-7423-eng-42	W-7423-eng-96	W-7425-eng-49
W-7423-eng-43	W-7423-eng-97	W-7425-eng-50
W-7423-eng-44	W-7423-eng-98	W-7425-eng-54
W-7423-eng-45	W-7423-eng-99	W-7425-eng-80
W-7423-eng-46	W-7423-eng-100	W-7425-eng-81
W-7423-eng-47	W-7423-eng-101	W-7425-eng-82
W-7423-eng-48	W-7423-eng-102	W-7425-eng-83
W-7423-eng-49	W-7423-eng-103	W-7425-eng-84
W-7423-eng-50	W-7423-eng-104	W-7425-eng-85
W-7423-eng-51	W-7423-eng-105	W-7425-eng-86
W-7423-eng-52	W-7423-eng-106	W-7425-eng-87
W-7423-eng-53	W-7423-eng-107	W-7425-eng-88
W-7423-eng-54	W-7423-eng-108	W-7425-eng-89
W-7423-eng-55	W-7423-eng-109	W-7425-eng-90
W-7423-eng-56	W-7423-eng-110	W-7425-eng-91
W-7423-eng-57	W-7423-eng-111	W-7425-eng-92
W-7423-eng-58	W-7423-eng-112	W-7425-eng-93
W-7423-eng-59	W-7423-eng-113	W-7425-eng-94
W-7423-eng-60	W-7423-eng-114	W-7425-eng-95
W-7423-eng-61	W-7423-eng-115	W-7425-eng-96
W-7423-eng-62	W-7423-eng-116	W-7425-eng-97
W-7423-eng-63	W-7423-eng-117	W-7425-eng-98
W-7423-eng-64	W-7423-eng-118	W-7425-eng-99
W-7423-eng-65	W-7423-eng-119	W-7425-eng-103
W-7423-eng-66	W-7423-eng-120	W-7425-eng-104
W-7423-eng-67	W-7423-eng-121	W-7425-eng-105
W-7423-eng-68	W-7423-eng-122	W-7425-eng-106

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

W-7425-eng-107	W-7425-eng-122	W-7425-eng-136
W-7425-eng-108	W-7425-eng-123	W-7425-eng-137
W-7425-eng-109	W-7425-eng-124	W-7425-eng-138
W-7425-eng-110	W-7425-eng-125	W-7425-eng-139
W-7425-eng-111	W-7425-eng-126	W-7425-eng-140
W-7425-eng-112	W-7425-eng-127	W-7425-eng-141
W-7425-eng-113	W-7425-eng-128	W-7425-eng-142
W-7425-eng-114	W-7425-eng-129	W-7425-eng-143
W-7425-eng-115	W-7425-eng-130	W-7425-eng-144
W-7425-eng-116	W-7425-eng-131	W-7425-eng-145
W-7425-eng-117	W-7425-eng-132	W-7425-eng-146
W-7425-eng-118	W-7425-eng-133	W-7425-eng-147
W-7425-eng-119	W-7425-eng-134	W-7425-eng-148
W-7425-eng-120	W-7425-eng-135	W-7425-eng-149
W-7425-eng-121		

For the District Engineer:


C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant.

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

INDEX

SECTION I

Glossary of Terms Used.

SECTION II

Contract List

SECTION III

Voucher Charts

Document and Classification Schedules

Sample "Dummy Vouchers"

SECTION IV

Preparation of Recoupment Vouchers

Sample Recoupment Vouchers

~~CONFIDENTIAL~~

[REDACTED]

SECT. I

SECTION I

GLOSSARY OF TERMS USED

[REDACTED]

CONFIDENTIAL

SECTION II

CONTRACT LIST

CONFIDENTIAL

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-14-108-eng-1	Supply	R	3
W-14-108-eng-2	Supply	U	4
W-14-108-eng-3	Supply	R	3
W-14-108-eng-4	(Not Assigned)		
W-14-108-eng-5	(Not Assigned)		
W-14-108-eng-6	(Not Assigned)		
W-14-108-eng-7	(Not Assigned)		
W-14-108-eng-8	(Not Assigned)		
W-14-108-eng-9	(Not Assigned)		
W-14-108-eng-10	(Not Assigned)		
W-14-108-eng-11	(Not Assigned)		
W-14-108-eng-12	(Not Assigned)		
W-14-108-eng-13	(Not Assigned)		
W-14-108-eng-14	(Not Assigned)		
W-14-108-eng-15	(Not Assigned)		
W-14-108-eng-16	(Not Assigned)		
W-14-108-eng-17	(Not Assigned)		
W-14-108-eng-18	(Not Assigned)		
W-14-108-eng-19	(Not Assigned)		
W-14-108-eng-20	(Not Assigned)		
W-14-108-eng-21	(Not Assigned)		
W-14-108-eng-22	(Not Assigned)		
W-14-108-eng-23	(Not Assigned)		
W-14-108-eng-24	(Not Assigned)		
W-14-108-eng-25	(Not Assigned)		
W-14-108-eng-26	(Not Assigned)		
W-14-108-eng-27	(Not Assigned)		
W-14-108-eng-28	(Not Assigned)		
W-14-108-eng-29	(Not Assigned)		
W-14-108-eng-30	(Not Assigned)		
W-14-108-eng-31	(Not Assigned)		
W-14-108-eng-32	(Not Assigned)		
W-14-108-eng-33	(Not Assigned)		
W-14-108-eng-34	(Not Assigned)		
W-14-108-eng-35	(Not Assigned)		
W-14-108-eng-36	(Not Assigned)		
W-14-108-eng-37	(Not Assigned)		
W-14-108-eng-38	(Not Assigned)		
W-14-108-eng-39	(Not Assigned)		
W-14-108-eng-40	(Not Assigned)		
W-14-108-eng-41	(Not Assigned)		
W-14-108-eng-42	(Not Assigned)		
W-14-108-eng-43	(Not Assigned)		
W-14-108-eng-44	(Not Assigned)		
W-14-108-eng-45	(Not Assigned)		
W-14-108-eng-46	Number Assigned - No further information at this time)		
W-14-108-eng-47	Number Assigned - No further information at this time)		
W-14-108-eng-48	Number Assigned - No further information at this time)		
W-14-108-eng-49	(Not Assigned)		
W-14-108-eng-50	(Not Assigned)		

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-14-108-eng-51	(Not Assigned)		
W-14-108-eng-52	(Not Assigned)		
W-14-108-eng-53	(Not Assigned)		
W-14-108-eng-54	(Not Assigned)		
W-14-108-eng-55	(Not Assigned)		
W-14-108-eng-56	(Not Assigned)		
W-14-108-eng-57	(Not Assigned)		
W-14-108-eng-58	(Not Assigned)		
W-14-108-eng-59	(Not Assigned)		
W-14-108-eng-60	(Not Assigned)		
W-14-108-eng-61	(Not Assigned)		
W-14-108-eng-62	(Not Assigned)		
W-14-108-eng-63	(Not Assigned)		
W-14-108-eng-64	(Not Assigned)		
W-14-108-eng-65	(Not Assigned)		
W-14-108-eng-66	(Not Assigned)		
W-14-108-eng-67	(Not Assigned)		
W-14-108-eng-68	(Not Assigned)		
W-14-108-eng-69	(Not Assigned)		
W-14-108-eng-70	(Not Assigned)		
W-14-108-eng-71	(Not Assigned)		
W-14-108-eng-72	(Not Assigned)		
W-14-108-eng-73	(Not Assigned)		
W-14-108-eng-74	(Not Assigned)		
W-14-108-eng-75	(Not Assigned)		
W-14-108-eng-76	(Not Assigned)		
W-14-108-eng-77	(Not Assigned)		
W-14-108-eng-78	(Not Assigned)		
W-14-108-eng-79	(Not Assigned)		
W-14-108-eng-80	(Not Assigned)		
W-14-108-eng-81	(Not Assigned)		
W-14-108-eng-82	(Not Assigned)		
W-14-108-eng-83	(Not Assigned)		
W-14-108-eng-84	(Not Assigned)		
W-14-108-eng-85	(Not Assigned)		
W-14-108-eng-86	(Not Assigned)		
W-14-108-eng-87	(Not Assigned)		
W-14-108-eng-88	(Not Assigned)		
W-14-108-eng-89	(Not Assigned)		
W-14-108-eng-90	(Not Assigned)		
W-14-108-eng-91	(Not Assigned)		
W-14-108-eng-92	(Not Assigned)		
W-14-108-eng-93	(Not Assigned)		
W-14-108-eng-94	(Not Assigned)		
W-14-108-eng-95	(Not Assigned)		
W-14-108-eng-96	(Not Assigned)		
W-14-108-eng-97	(Not Assigned)		
W-14-108-eng-98	(Not Assigned)		
W-14-108-eng-99	(Not Assigned)		
W-14-108-eng-100	(Not Assigned)		

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-17-O28-eng-1	Construction	S	3
W-17-O28-eng-2	Supply	U	4
W-17-O28-eng-3	Construction	S	3
W-17-O28-eng-4	Service	S	3
W-17-O28-eng-5	(Not Assigned)		
W-17-O28-eng-6	(Not Assigned)		
W-17-O28-eng-7	(Not Assigned)		
W-17-O28-eng-8	(Not Assigned)		
W-17-O28-eng-9	(Not Assigned)		
W-17-O28-eng-10	(Not Assigned)		
W-17-O28-eng-11	(Not Assigned)		
W-17-O28-eng-12	(Not Assigned)		
W-17-O28-eng-13	(Not Assigned)		
W-17-O28-eng-14	(Not Assigned)		
W-17-O28-eng-15	(Not Assigned)		
W-17-O28-eng-16	(Not Assigned)		
W-17-O28-eng-17	(Not Assigned)		
W-17-O28-eng-18	(Not Assigned)		
W-17-O28-eng-19	(Not Assigned)		
W-17-O28-eng-20	(Not Assigned)		
W-17-O28-eng-21	(Not Assigned)		
W-17-O28-eng-22	(Not Assigned)		
W-17-O28-eng-23	(Not Assigned)		
W-17-O28-eng-24	(Not Assigned)		
W-17-O28-eng-25	(Not Assigned)		
W-17-O28-eng-26	(Not Assigned)		
W-17-O28-eng-27	(Not Assigned)		
W-17-O28-eng-28	(Not Assigned)		
W-17-O28-eng-29	(Not Assigned)		
W-17-O28-eng-30	(Not Assigned)		
W-17-O28-eng-31	(Not Assigned)		
W-17-O28-eng-32	(Not Assigned)		
W-17-O28-eng-33	(Not Assigned)		
W-17-O28-eng-34	(Not Assigned)		
W-17-O28-eng-35	(Not Assigned)		
W-17-O28-eng-36	(Not Assigned)		
W-17-O28-eng-37	(Not Assigned)		
W-17-O28-eng-38	(Not Assigned)		
W-17-O28-eng-39	(Not Assigned)		
W-17-O28-eng-40	(Not Assigned)		
W-17-O28-eng-41	(Not Assigned)		
W-17-O28-eng-42	(Not Assigned)		
W-17-O28-eng-43	(Not Assigned)		
W-17-O28-eng-44	(Not Assigned)		
W-17-O28-eng-45	(Not Assigned)		
W-17-O28-eng-46	(Number Assigned - No further information at this ti		
W-17-O28-eng-47	Rental	R	3
W-17-O28-eng-48	Supply	R	2
W-17-O28-eng-49	Supply	S	3
W-17-O28-eng-50	Supply	S	3

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-17-O28-eng-51	(Number Assigned - No further information at this time)		
W-17-O28-eng-52	(Not Assigned)		
W-17-O28-eng-53	(Not Assigned)		
W-17-O28-eng-54	(Not Assigned)		
W-17-O28-eng-55	(Not Assigned)		
W-17-O28-eng-56	(Not Assigned)		
W-17-O28-eng-57	(Not Assigned)		
W-17-O28-eng-58	(Not Assigned)		
W-17-O28-eng-59	(Not Assigned)		
W-17-O28-eng-60	(Not Assigned)		
W-17-O28-eng-61	(Not Assigned)		
W-17-O28-eng-62	(Not Assigned)		
W-17-O28-eng-63	(Not Assigned)		
W-17-O28-eng-64	(Not Assigned)		
W-17-O28-eng-65	(Not Assigned)		
W-17-O28-eng-66	(Not Assigned)		
W-17-O28-eng-67	(Not Assigned)		
W-17-O28-eng-68	(Not Assigned)		
W-17-O28-eng-69	(Not Assigned)		
W-17-O28-eng-70	(Not Assigned)		
W-17-O28-eng-71	(Not Assigned)		
W-17-O28-eng-72	(Not Assigned)		
W-17-O28-eng-73	(Not Assigned)		
W-17-O28-eng-74	(Not Assigned)		
W-17-O28-eng-75	(Not Assigned)		
W-17-O28-eng-76	(Not Assigned)		
W-17-O28-eng-77	(Not Assigned)		
W-17-O28-eng-78	(Not Assigned)		
W-17-O28-eng-79	(Not Assigned)		
W-17-O28-eng-80	(Not Assigned)		
W-17-O28-eng-81	(Not Assigned)		
W-17-O28-eng-82	(Not Assigned)		
W-17-O28-eng-83	(Not Assigned)		
W-17-O28-eng-84	(Not Assigned)		
W-17-O28-eng-85	(Not Assigned)		
W-17-O28-eng-86	(Not Assigned)		
W-17-O28-eng-87	(Not Assigned)		
W-17-O28-eng-88	(Not Assigned)		
W-17-O28-eng-89	(Not Assigned)		
W-17-O28-eng-90	(Not Assigned)		
W-17-O28-eng-91	(Not Assigned)		
W-17-O28-eng-92	(Not Assigned)		
W-17-O28-eng-93	(Not Assigned)		
W-17-O28-eng-94	(Not Assigned)		
W-17-O28-eng-95	(Not Assigned)		
W-17-O28-eng-96	(Not Assigned)		
W-17-O28-eng-97	(Not Assigned)		
W-17-O28-eng-98	(Not Assigned)		
W-17-O28-eng-99	(Not Assigned)		
W-17-O28-eng-100	(Not Assigned)		

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-22-075-eng-1	Service	S	2
W-22-075-eng-2	Supply	C	3
W-22-075-eng-3	(Not Assigned)		
W-22-075-eng-4	(Not Assigned)		
W-22-075-eng-5	(Not Assigned)		
W-22-075-eng-6	(Not Assigned)		
W-22-075-eng-7	(Not Assigned)		
W-22-075-eng-8	(Not Assigned)		
W-22-075-eng-9	(Not Assigned)		
W-22-075-eng-10	(Not Assigned)		
W-22-075-eng-11	(Not Assigned)		
W-22-075-eng-12	(Not Assigned)		
W-22-075-eng-13	(Not Assigned)		
W-22-075-eng-14	(Not Assigned)		
W-22-075-eng-15	(Not Assigned)		
W-22-075-eng-16	(Not Assigned)		
W-22-075-eng-17	(Not Assigned)		
W-22-075-eng-18	(Not Assigned)		
W-22-075-eng-19	(Not Assigned)		
W-22-075-eng-20	(Not Assigned)		
W-22-075-eng-21	(Not Assigned)		
W-22-075-eng-22	(Not Assigned)		
W-22-075-eng-23	(Not Assigned)		
W-22-075-eng-24	(Not Assigned)		
W-22-075-eng-25	(Not Assigned)		
W-22-075-eng-26	(Not Assigned)		
W-22-075-eng-27	(Not Assigned)		
W-22-075-eng-28	Service	U	4
W-22-075-eng-29	(Number Assigned - No further information at this time)		
W-22-075-eng-30	(Number Assigned - No further information at this time)		
W-22-075-eng-31	(Not Assigned)		
W-22-075-eng-32	(Not Assigned)		
W-22-075-eng-33	(Not Assigned)		
W-22-075-eng-34	(Not Assigned)		
W-22-075-eng-35	(Not Assigned)		
W-22-075-eng-36	(Not Assigned)		
W-22-075-eng-37	(Not Assigned)		
W-22-075-eng-38	(Not Assigned)		
W-22-075-eng-39	(Not Assigned)		
W-22-075-eng-40	(Not Assigned)		
W-22-075-eng-41	(Not Assigned)		
W-22-075-eng-42	(Not Assigned)		
W-22-075-eng-43	(Not Assigned)		
W-22-075-eng-44	(Not Assigned)		
W-22-075-eng-45	(Not Assigned)		
W-22-075-eng-46	(Not Assigned)		
W-22-075-eng-47	(Not Assigned)		
W-22-075-eng-48	(Not Assigned)		
W-22-075-eng-49	(Not Assigned)		
W-22-075-eng-50	(Not Assigned)		

CONFIDENTIAL

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-22-075-eng-51	(Not Assigned)		
W-22-075-eng-52	(Not Assigned)		
W-22-075-eng-53	(Not Assigned)		
W-22-075-eng-54	(Not Assigned)		
W-22-075-eng-55	(Not Assigned)		
W-22-075-eng-56	(Not Assigned)		
W-22-075-eng-57	(Not Assigned)		
W-22-075-eng-58	(Not Assigned)		
W-22-075-eng-59	(Not Assigned)		
W-22-075-eng-60	(Not Assigned)		
W-22-075-eng-61	(Not Assigned)		
W-22-075-eng-62	(Not Assigned)		
W-22-075-eng-63	(Not Assigned)		
W-22-075-eng-64	(Not Assigned)		
W-22-075-eng-65	(Not Assigned)		
W-22-075-eng-66	(Not Assigned)		
W-22-075-eng-67	(Not Assigned)		
W-22-075-eng-68	(Not Assigned)		
W-22-075-eng-69	(Not Assigned)		
W-22-075-eng-70	(Not Assigned)		
W-22-075-eng-71	(Not Assigned)		
W-22-075-eng-72	(Not Assigned)		
W-22-075-eng-73	(Not Assigned)		
W-22-075-eng-74	(Not Assigned)		
W-22-075-eng-75	(Not Assigned)		
W-22-075-eng-76	(Not Assigned)		
W-22-075-eng-77	(Not Assigned)		
W-22-075-eng-78	(Not Assigned)		
W-22-075-eng-79	(Not Assigned)		
W-22-075-eng-80	(Not Assigned)		
W-22-075-eng-81	(Not Assigned)		
W-22-075-eng-82	(Not Assigned)		
W-22-075-eng-83	(Not Assigned)		
W-22-075-eng-84	(Not Assigned)		
W-22-075-eng-85	(Not Assigned)		
W-22-075-eng-86	(Not Assigned)		
W-22-075-eng-87	(Not Assigned)		
W-22-075-eng-88	(Not Assigned)		
W-22-075-eng-89	(Not Assigned)		
W-22-075-eng-90	(Not Assigned)		
W-22-075-eng-91	(Not Assigned)		
W-22-075-eng-92	(Not Assigned)		
W-22-075-eng-93	(Not Assigned)		
W-22-075-eng-94	(Not Assigned)		
W-22-075-eng-95	(Not Assigned)		
W-22-075-eng-96	(Not Assigned)		
W-22-075-eng-97	(Not Assigned)		
W-22-075-eng-98	(Not Assigned)		
W-22-075-eng-99	(Not Assigned)		
W-22-075-eng-100	(Not Assigned)		

CONFIDENTIAL

CONFIDENTIAL

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-26-O21-eng-1	Supply	S	3
W-26-O21-eng-2	Supply	R	3
W-26-O21-eng-3	Supply	R	3
W-26-O21-eng-4	Supply	S	3
W-26-O21-eng-5	(Not Assigned)		
W-26-O21-eng-6	(Not Assigned)		
W-26-O21-eng-7	(Not Assigned)		
W-26-O21-eng-8	(Not Assigned)		
W-26-O21-eng-9	(Not Assigned)		
W-26-O21-eng-10	(Not Assigned)		
W-26-O21-eng-11	(Not Assigned)		
W-26-O21-eng-12	(Not Assigned)		
W-26-O21-eng-13	(Not Assigned)		
W-26-O21-eng-14	(Not Assigned)		
W-26-O21-eng-15	(Not Assigned)		
W-26-O21-eng-16	(Not Assigned)		
W-26-O21-eng-17	(Not Assigned)		
W-26-O21-eng-18	(Not Assigned)		
W-26-O21-eng-19	(Not Assigned)		
W-26-O21-eng-20	(Not Assigned)		
W-26-O21-eng-21	(Not Assigned)		
W-26-O21-eng-22	(Not Assigned)		
W-26-O21-eng-23	(Not Assigned)		
W-26-O21-eng-24	(Not Assigned)		
W-26-O21-eng-25	(Not Assigned)		
W-26-O21-eng-26	(Not Assigned)		
W-26-O21-eng-27	(Not Assigned)		
W-26-O21-eng-28	(Not Assigned)		
W-26-O21-eng-29	(Not Assigned)		
W-26-O21-eng-30	(Not Assigned)		
W-26-O21-eng-31	(Not Assigned)		
W-26-O21-eng-32	(Not Assigned)		
W-26-O21-eng-33	(Not Assigned)		
W-26-O21-eng-34	(Not Assigned)		
W-26-O21-eng-35	(Not Assigned)		
W-26-O21-eng-36	(Not Assigned)		
W-26-O21-eng-37	(Not Assigned)		
W-26-O21-eng-38	(Not Assigned)		
W-26-O21-eng-39	(Not Assigned)		
W-26-O21-eng-40	(Not Assigned)		
W-26-O21-eng-41	(Not Assigned)		
W-26-O21-eng-42	(Not Assigned)		
W-26-O21-eng-43	(Not Assigned)		
W-26-O21-eng-44	(Not Assigned)		
W-26-O21-eng-45	(Not Assigned)		
W-26-O21-eng-46	Supply	S	3
W-26-O21-eng-47	Supply	R	3
W-26-O21-eng-48	Service	U	4
W-26-O21-eng-49	(Not Assigned)		
W-26-O21-eng-50	(Not Assigned)		

CONFIDENTIAL

[REDACTED]

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-26-O21-eng-51	(Not Assigned)		
W-26-O21-eng-52	(Not Assigned)		
W-26-O21-eng-53	(Not Assigned)		
W-26-O21-eng-54	(Not Assigned)		
W-26-O21-eng-55	(Not Assigned)		
W-26-O21-eng-56	(Not Assigned)		
W-26-O21-eng-57	(Not Assigned)		
W-26-O21-eng-58	(Not Assigned)		
W-26-O21-eng-59	(Not Assigned)		
W-26-O21-eng-60	(Not Assigned)		
W-26-O21-eng-61	(Not Assigned)		
W-26-O21-eng-62	(Not Assigned)		
W-26-O21-eng-63	(Not Assigned)		
W-26-O21-eng-64	(Not Assigned)		
W-26-O21-eng-65	(Not Assigned)		
W-26-O21-eng-66	(Not Assigned)		
W-26-O21-eng-67	(Not Assigned)		
W-26-O21-eng-68	(Not Assigned)		
W-26-O21-eng-69	(Not Assigned)		
W-26-O21-eng-70	(Not Assigned)		
W-26-O21-eng-71	(Not Assigned)		
W-26-O21-eng-72	(Not Assigned)		
W-26-O21-eng-73	(Not Assigned)		
W-26-O21-eng-74	(Not Assigned)		
W-26-O21-eng-75	(Not Assigned)		
W-26-O21-eng-76	(Not Assigned)		
W-26-O21-eng-77	(Not Assigned)		
W-26-O21-eng-78	(Not Assigned)		
W-26-O21-eng-79	(Not Assigned)		
W-26-O21-eng-80	(Not Assigned)		
W-26-O21-eng-81	(Not Assigned)		
W-26-O21-eng-82	(Not Assigned)		
W-26-O21-eng-83	(Not Assigned)		
W-26-O21-eng-84	(Not Assigned)		
W-26-O21-eng-85	(Not Assigned)		
W-26-O21-eng-86	Supply	S	3
W-26-O21-eng-87	(Not Assigned)		
W-26-O21-eng-88	(Not Assigned)		
W-26-O21-eng-89	(Not Assigned)		
W-26-O21-eng-90	(Not Assigned)		
W-26-O21-eng-91	Service	U	4
W-26-O21-eng-92	(Not Assigned)		
W-26-O21-eng-93	(Not Assigned)		
W-26-O21-eng-94	(Not Assigned)		
W-26-O21-eng-95	(Not Assigned)		
W-26-O21-eng-96	(Not Assigned)		
W-26-O21-eng-97	(Not Assigned)		
W-26-O21-eng-98	(Not Assigned)		
W-26-O21-eng-99	(Not Assigned)		
W-26-O21-eng-100	(Not Assigned)		

[REDACTED]

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-28-094-eng-1	(Not Assigned)		
W-28-094-eng-2	(Not Assigned)		
W-28-094-eng-3	(Not Assigned)		
W-28-094-eng-4	(Not Assigned)		
W-28-094-eng-5	(Not Assigned)		
W-28-094-eng-6	(Not Assigned)		
W-28-094-eng-7	(Not Assigned)		
W-28-094-eng-8	(Not Assigned)		
W-28-094-eng-9	(Not Assigned)		
W-28-094-eng-10	(Not Assigned)		
W-28-094-eng-11	(Not Assigned)		
W-28-094-eng-12	(Not Assigned)		
W-28-094-eng-13	(Not Assigned)		
W-28-094-eng-14	(Not Assigned)		
W-28-094-eng-15	(Not Assigned)		
W-28-094-eng-16	(Not Assigned)		
W-28-094-eng-17	(Not Assigned)		
W-28-094-eng-18	(Not Assigned)		
W-28-094-eng-19	(Not Assigned)		
W-28-094-eng-20	(Not Assigned)		
W-28-094-eng-21	(Not Assigned)		
W-28-094-eng-22	(Not Assigned)		
W-28-094-eng-23	(Not Assigned)		
W-28-094-eng-24	(Not Assigned)		
W-28-094-eng-25	(Not Assigned)		
W-28-094-eng-26	(Not Assigned)		
W-28-094-eng-27	(Not Assigned)		
W-28-094-eng-28	(Not Assigned)		
W-28-094-eng-29	(Not Assigned)		
W-28-094-eng-30	(Not Assigned)		
W-28-094-eng-31	(Not Assigned)		
W-28-094-eng-32	(Not Assigned)		
W-28-094-eng-33	(Not Assigned)		
W-28-094-eng-34	(Not Assigned)		
W-28-094-eng-35	(Not Assigned)		
W-28-094-eng-36	(Not Assigned)		
W-28-094-eng-37	(Not Assigned)		
W-28-094-eng-38	(Not Assigned)		
W-28-094-eng-39	(Not Assigned)		
W-28-094-eng-40	(Not Assigned)		
W-28-094-eng-41	(Not Assigned)		
W-28-094-eng-42	(Not Assigned)		
W-28-094-eng-43	(Not Assigned)		
W-28-094-eng-44	(Not Assigned)		
W-28-094-eng-45	(Not Assigned)		
W-28-094-eng-46	(Not Assigned)		
W-28-094-eng-47	(Not Assigned)		
W-28-094-eng-48	(Not Assigned)		
W-28-094-eng-49	(Not Assigned)		
W-28-094-eng-50	(Not Assigned)		

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-23-094-eng-51	(Not Assigned)		
W-28-094-eng-52	(Not Assigned)		
W-28-094-eng-53	(Not Assigned)		
W-28-094-eng-54	(Not Assigned)		
W-28-094-eng-55	(Not Assigned)		
W-28-094-eng-56	(Not Assigned)		
W-28-094-eng-57	(Not Assigned)		
W-28-094-eng-58	(Not Assigned)		
W-28-094-eng-59	(Not Assigned)		
W-28-094-eng-60	(Not Assigned)		
W-28-094-eng-61	(Not Assigned)		
W-28-094-eng-62	(Not Assigned)		
W-28-094-eng-63	(Not Assigned)		
W-28-094-eng-64	(Not Assigned)		
W-28-094-eng-65	(Not Assigned)		
W-28-094-eng-66	(Not Assigned)		
W-28-094-eng-67	(Not Assigned)		
W-28-094-eng-68	(Not Assigned)		
W-28-094-eng-69	(Not Assigned)		
W-28-094-eng-70	(Not Assigned)		
W-28-094-eng-71	(Not Assigned)		
W-28-094-eng-72	(Not Assigned)		
W-28-094-eng-73	(Not Assigned)		
W-28-094-eng-74	(Not Assigned)		
W-28-094-eng-75	(Not Assigned)		
W-28-094-eng-76	(Not Assigned)		
W-28-094-eng-77	(Not Assigned)		
W-28-094-eng-78	(Not Assigned)		
W-28-094-eng-79	(Not Assigned)		
W-28-094-eng-80	(Not Assigned)		
W-28-094-eng-81	(Not Assigned)		
W-28-094-eng-82	(Not Assigned)		
W-28-094-eng-83	(Not Assigned)		
W-28-094-eng-84	(Not Assigned)		
W-28-094-eng-85	(Not Assigned)		
W-28-094-eng-86	(Not Assigned)		
W-28-094-eng-87	(Not Assigned)		
W-28-094-eng-88	(Not Assigned)		
W-28-094-eng-89	(Not Assigned)		
W-28-094-eng-90	(Not Assigned)		
W-28-094-eng-91	(Not Assigned)		
W-28-094-eng-92	(Not Assigned)		
W-28-094-eng-93	(Not Assigned)		
W-28-094-eng-94	(Not Assigned)		
W-28-094-eng-95	(Not Assigned)		
W-28-094-eng-96	(Not Assigned)		
W-28-094-eng-97	(Not Assigned)		
W-28-094-eng-98	(Not Assigned)		
W-28-094-eng-99	(Not Assigned)		

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-31-109-eng-1	(Not Assigned)		
W-31-109-eng-2	(Not Assigned)		
W-31-109-eng-3	(Not Assigned)		
W-31-109-eng-4	(Not Assigned)		
W-31-109-eng-5	(Not Assigned)		
W-31-109-eng-6	(Not Assigned)		
W-31-109-eng-7	(Not Assigned)		
W-31-109-eng-8	(Not Assigned)		
W-31-109-eng-9	(Not Assigned)		
W-31-109-eng-10	(Not Assigned)		
W-31-109-eng-11	(Not Assigned)		
W-31-109-eng-12	(Not Assigned)		
W-31-109-eng-13	(Not Assigned)		
W-31-109-eng-14	(Not Assigned)		
W-31-109-eng-15	(Not Assigned)		
W-31-109-eng-16	(Not Assigned)		
W-31-109-eng-17	(Not Assigned)		
W-31-109-eng-18	(Not Assigned)		
W-31-109-eng-19	(Not Assigned)		
W-31-109-eng-20	(Not Assigned)		
W-31-109-eng-21	(Not Assigned)		
W-31-109-eng-22	(Number Assigned - No further information at this time)		
W-31-109-eng-23	(Not Assigned)		
W-31-109-eng-24	(Not Assigned)		
W-31-109-eng-25	(Not Assigned)		
W-31-109-eng-26	(Number Assigned - No further information at this time)		
W-31-109-eng-27	Supply	U	4
W-31-109-eng-28	(Not Assigned)		
W-31-109-eng-29	(Not Assigned)		
W-31-109-eng-30	(Not Assigned)		
W-31-109-eng-31	(Not Assigned)		
W-31-109-eng-32	(Not Assigned)		
W-31-109-eng-33	(Not Assigned)		
W-31-109-eng-34	(Not Assigned)		
W-31-109-eng-35	(Not Assigned)		
W-31-109-eng-36	(Not Assigned)		
W-31-109-eng-37	(Not Assigned)		
W-31-109-eng-38	(Not Assigned)		
W-31-109-eng-39	(Not Assigned)		
W-31-109-eng-40	(Not Assigned)		
W-31-109-eng-41	(Not Assigned)		
W-31-109-eng-42	(Not Assigned)		
W-31-109-eng-43	(Not Assigned)		
W-31-109-eng-44	(Not Assigned)		
W-31-109-eng-45	(Not Assigned)		
W-31-109-eng-46	(Not Assigned)		
W-31-109-eng-47	(Not Assigned)		
W-31-109-eng-48	(Not Assigned)		
W-31-109-eng-49	(Not Assigned)		
W-31-109-eng-50	(Not Assigned)		

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-31-109-eng-51	(Not Assigned)		
W-31-109-eng-52	(Not Assigned)		
W-31-109-eng-53	(Not Assigned)		
W-31-109-eng-54	(Not Assigned)		
W-31-109-eng-55	(Not Assigned)		
W-31-109-eng-56	(Not Assigned)		
W-31-109-eng-57	(Not Assigned)		
W-31-109-eng-58	(Not Assigned)		
W-31-109-eng-59	(Not Assigned)		
W-31-109-eng-60	(Not Assigned)		
W-31-109-eng-61	(Not Assigned)		
W-31-109-eng-62	(Not Assigned)		
W-31-109-eng-63	(Not Assigned)		
W-31-109-eng-64	(Not Assigned)		
W-31-109-eng-65	(Not Assigned)		
W-31-109-eng-66	(Not Assigned)		
W-31-109-eng-67	(Not Assigned)		
W-31-109-eng-68	(Not Assigned)		
W-31-109-eng-69	(Not Assigned)		
W-31-109-eng-70	(Not Assigned)		
W-31-109-eng-71	(Not Assigned)		
W-31-109-eng-72	(Not Assigned)		
W-31-109-eng-73	(Not Assigned)		
W-31-109-eng-74	(Not Assigned)		
W-31-109-eng-75	(Not Assigned)		
W-31-109-eng-76	(Not Assigned)		
W-31-109-eng-77	(Not Assigned)		
W-31-109-eng-78	(Not Assigned)		
W-31-109-eng-79	(Not Assigned)		
W-31-109-eng-80	(Not Assigned)		
W-31-109-eng-81	(Not Assigned)		
W-31-109-eng-82	(Not Assigned)		
W-31-109-eng-83	(Not Assigned)		
W-31-109-eng-84	(Not Assigned)		
W-31-109-eng-85	(Not Assigned)		
W-31-109-eng-86	(Not Assigned)		
W-31-109-eng-87	(Not Assigned)		
W-31-109-eng-88	(Not Assigned)		
W-31-109-eng-89	(Not Assigned)		
W-31-109-eng-90	(Not Assigned)		
W-31-109-eng-91	(Not Assigned)		
W-31-109-eng-92	(Not Assigned)		
W-31-109-eng-93	(Not Assigned)		
W-31-109-eng-94	(Not Assigned)		
W-31-109-eng-95	(Not Assigned)		
W-31-109-eng-96	(Not Assigned)		
W-31-109-eng-97	(Not Assigned)		
W-31-109-eng-98	(Not Assigned)		
W-31-109-eng-99	(Not Assigned)		
W-31-109-eng-100	(Not Assigned)		



CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-35-058-eng-1	Supply	R	3
W-35-058-eng-2	(Not Assigned)		
W-35-058-eng-3	(Not Assigned)		
W-35-058-eng-4	(Not Assigned)		
W-35-058-eng-5	(Not Assigned)		
W-35-058-eng-6	(Not Assigned)		
W-35-058-eng-7	(Not Assigned)		
W-35-058-eng-8	(Not Assigned)		
W-35-058-eng-9	(Not Assigned)		
W-35-058-eng-10	(Not Assigned)		
W-35-058-eng-11	(Not Assigned)		
W-35-058-eng-12	(Not Assigned)		
W-35-058-eng-13	(Not Assigned)		
W-35-058-eng-14	(Not Assigned)		
W-35-058-eng-15	(Not Assigned)		
W-35-058-eng-16	(Not Assigned)		
W-35-058-eng-17	(Not Assigned)		
W-35-058-eng-18	(Not Assigned)		
W-35-058-eng-19	(Not Assigned)		
W-35-058-eng-20	(Not Assigned)		
W-35-058-eng-21	(Not Assigned)		
W-35-058-eng-22	(Not Assigned)		
W-35-058-eng-23	(Not Assigned)		
W-35-058-eng-24	(Not Assigned)		
W-35-058-eng-25	(Not Assigned)		
W-35-058-eng-26	(Not Assigned)		
W-35-058-eng-27	(Not Assigned)		
W-35-058-eng-28	(Not Assigned)		
W-35-058-eng-29	(Not Assigned)		
W-35-058-eng-30	(Not Assigned)		
W-35-058-eng-31	(Not Assigned)		
W-35-058-eng-32	(Not Assigned)		
W-35-058-eng-33	(Not Assigned)		
W-35-058-eng-34	(Not Assigned)		
W-35-058-eng-35	(Not Assigned)		
W-35-058-eng-36	(Not Assigned)		
W-35-058-eng-37	(Not Assigned)		
W-35-058-eng-38	(Not Assigned)		
W-35-058-eng-39	(Not Assigned)		
W-35-058-eng-40	(Not Assigned)		
W-35-058-eng-41	(Not Assigned)		
W-35-058-eng-42	(Not Assigned)		
W-35-058-eng-43	(Not Assigned)		
W-35-058-eng-44	(Not Assigned)		
W-35-058-eng-45	(Not Assigned)		
W-35-058-eng-46	(Not Assigned)		
W-35-058-eng-47	Supply	U	4
W-35-058-eng-48	Supply	U	4
W-35-058-eng-49	(Not Assigned)		
W-35-058-eng-50	(Not Assigned)		

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-35-058-eng-51	(Not Assigned)		
W-35-058-eng-52	(Not Assigned)		
W-35-058-eng-53	(Not Assigned)		
W-35-058-eng-54	(Not Assigned)		
W-35-058-eng-55	(Not Assigned)		
W-35-058-eng-56	(Not Assigned)		
W-35-058-eng-57	(Not Assigned)		
W-35-058-eng-58	(Not Assigned)		
W-35-058-eng-59	(Not Assigned)		
W-35-058-eng-60	(Not Assigned)		
W-35-058-eng-61	(Not Assigned)		
W-35-058-eng-62	(Not Assigned)		
W-35-058-eng-63	(Not Assigned)		
W-35-058-eng-64	(Not Assigned)		
W-35-058-eng-65	(Not Assigned)		
W-35-058-eng-66	(Not Assigned)		
W-35-058-eng-67	(Not Assigned)		
W-35-058-eng-68	(Not Assigned)		
W-35-058-eng-69	(Not Assigned)		
W-35-058-eng-70	(Not Assigned)		
W-35-058-eng-71	(Not Assigned)		
W-35-058-eng-72	(Not Assigned)		
W-35-058-eng-73	(Not Assigned)		
W-35-058-eng-74	(Not Assigned)		
W-35-058-eng-75	(Not Assigned)		
W-35-058-eng-76	(Not Assigned)		
W-35-058-eng-77	(Not Assigned)		
W-35-058-eng-78	(Not Assigned)		
W-35-058-eng-79	(Not Assigned)		
W-35-058-eng-80	(Not Assigned)		
W-35-058-eng-81	(Not Assigned)		
W-35-058-eng-82	(Not Assigned)		
W-35-058-eng-83	(Not Assigned)		
W-35-058-eng-84	(Not Assigned)		
W-35-058-eng-85	(Not Assigned)		
W-35-058-eng-86	(Not Assigned)		
W-35-058-eng-87	(Not Assigned)		
W-35-058-eng-88	(Not Assigned)		
W-35-058-eng-89	(Not Assigned)		
W-35-058-eng-90	(Not Assigned)		
W-35-058-eng-91	(Not Assigned)		
W-35-058-eng-92	(Not Assigned)		
W-35-058-eng-93	(Not Assigned)		
W-35-058-eng-94	(Not Assigned)		
W-35-058-eng-95	(Not Assigned)		
W-35-058-eng-96	(Not Assigned)		
W-35-058-eng-97	(Not Assigned)		
W-35-058-eng-98	(Not Assigned)		
W-35-058-eng-99	(Not Assigned)		
W-35-058-eng-100	(Not Assigned)		

~~CONFIDENTIAL~~

3

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-38-094-eng-(S)-1	Supply	U	4
W-38-094-eng-(S)-2	(Number Assigned - No further information at this time		
W-38-094-eng-3	(Not Assigned)		
W-38-094-eng-4	(Not Assigned)		
W-38-094-eng-5	(Not Assigned)		
W-38-094-eng-6	(Not Assigned)		
W-38-094-eng-7	(Not Assigned)		
W-38-094-eng-8	(Not Assigned)		
W-38-094-eng-9	(Not Assigned)		
W-38-094-eng-10	(Not Assigned)		
W-38-094-eng-11	(Not Assigned)		
W-38-094-eng-12	(Not Assigned)		
W-38-094-eng-13	(Not Assigned)		
W-38-094-eng-14	(Not Assigned)		
W-38-094-eng-15	(Not Assigned)		
W-38-094-eng-16	(Not Assigned)		
W-38-094-eng-17	(Not Assigned)		
W-38-094-eng-18	(Not Assigned)		
W-38-094-eng-19	(Not Assigned)		
W-38-094-eng-20	(Not Assigned)		
W-38-094-eng-21	(Not Assigned)		
W-38-094-eng-22	(Not Assigned)		
W-38-094-eng-23	(Not Assigned)		
W-38-094-eng-24	(Not Assigned)		
W-38-094-eng-25	(Not Assigned)		
W-38-094-eng-26	(Not Assigned)		
W-38-094-eng-27	(Not Assigned)		
W-38-094-eng-28	(Not Assigned)		
W-38-094-eng-29	(Not Assigned)		
W-38-094-eng-30	(Not Assigned)		
W-38-094-eng-31	(Not Assigned)		
W-38-094-eng-32	(Not Assigned)		
W-38-094-eng-33	(Not Assigned)		
W-38-094-eng-34	(Not Assigned)		
W-38-094-eng-35	(Not Assigned)		
W-38-094-eng-36	(Not Assigned)		
W-38-094-eng-37	(Not Assigned)		
W-38-094-eng-38	(Not Assigned)		
W-38-094-eng-39	(Not Assigned)		
W-38-094-eng-40	(Not Assigned)		
W-38-094-eng-41	(Not Assigned)		
W-38-094-eng-42	(Not Assigned)		
W-38-094-eng-43	(Not Assigned)		
W-38-094-eng-44	(Not Assigned)		
W-38-094-eng-45	(Not Assigned)		
W-38-094-eng-46	(Not Assigned)		
W-38-094-eng-47	(Not Assigned)		
W-38-094-eng-48	(Not Assigned)		
W-38-094-eng-49	(Not Assigned)		
W-38-094-eng-50	(Not Assigned)		

8

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-38-094-eng-51	(Not Assigned)		
W-38-094-eng-52	(Not Assigned)		
W-38-094-eng-53	(Not Assigned)		
W-38-094-eng-54	(Not Assigned)		
W-38-094-eng-55	(Not Assigned)		
W-38-094-eng-56	(Not Assigned)		
W-38-094-eng-57	(Not Assigned)		
W-38-094-eng-58	(Not Assigned)		
W-38-094-eng-59	(Not Assigned)		
W-38-094-eng-60	(Not Assigned)		
W-38-094-eng-61	(Not Assigned)		
W-38-094-eng-62	(Not Assigned)		
W-38-094-eng-63	(Not Assigned)		
W-38-094-eng-64	(Not Assigned)		
W-38-094-eng-65	(Not Assigned)		
W-38-094-eng-66	(Not Assigned)		
W-38-094-eng-67	(Not Assigned)		
W-38-094-eng-68	(Not Assigned)		
W-38-094-eng-69	(Not Assigned)		
W-38-094-eng-70	(Not Assigned)		
W-38-094-eng-71	(Not Assigned)		
W-38-094-eng-72	(Not Assigned)		
W-38-094-eng-73	(Not Assigned)		
W-38-094-eng-74	(Not Assigned)		
W-38-094-eng-75	(Not Assigned)		
W-38-094-eng-76	(Not Assigned)		
W-38-094-eng-77	(Not Assigned)		
W-38-094-eng-78	(Not Assigned)		
W-38-094-eng-79	(Not Assigned)		
W-38-094-eng-80	(Not Assigned)		
W-38-094-eng-81	(Not Assigned)		
W-38-094-eng-82	(Not Assigned)		
W-38-094-eng-83	(Not Assigned)		
W-38-094-eng-84	(Not Assigned)		
W-38-094-eng-85	(Not Assigned)		
W-38-094-eng-86	(Not Assigned)		
W-38-094-eng-87	(Not Assigned)		
W-38-094-eng-88	(Not Assigned)		
W-38-094-eng-89	(Not Assigned)		
W-38-094-eng-90	(Not Assigned)		
W-38-094-eng-91	(Not Assigned)		
W-38-094-eng-92	(Not Assigned)		
W-38-094-eng-93	(Not Assigned)		
W-38-094-eng-94	(Not Assigned)		
W-38-094-eng-95	(Not Assigned)		
W-38-094-eng-96	(Not Assigned)		
W-38-094-eng-97	(Not Assigned)		
W-38-094-eng-98	(Not Assigned)		
W-38-094-eng-99	(Not Assigned)		
W-38-094-eng-100	(Not Assigned)		

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-42-O69-eng-1	Supply	U	4
W-42-O69-eng-2	(Not Assigned)		
W-42-O69-eng-3	(Not Assigned)		
W-42-O69-eng-4	(Not Assigned)		
W-42-O69-eng-5	(Not Assigned)		
W-42-O69-eng-6	(Not Assigned)		
W-42-O69-eng-7	(Not Assigned)		
W-42-O69-eng-8	(Not Assigned)		
W-42-O69-eng-9	(Not Assigned)		
W-42-O69-eng-10	(Not Assigned)		
W-42-O69-eng-11	(Not Assigned)		
W-42-O69-eng-12	(Not Assigned)		
W-42-O69-eng-13	(Not Assigned)		
W-42-O69-eng-14	(Not Assigned)		
W-42-O69-eng-15	(Not Assigned)		
W-42-O69-eng-16	(Not Assigned)		
W-42-O69-eng-17	(Not Assigned)		
W-42-O69-eng-18	(Not Assigned)		
W-42-O69-eng-19	(Not Assigned)		
W-42-O69-eng-20	(Not Assigned)		
W-42-O69-eng-21	(Not Assigned)		
W-42-O69-eng-22	(Not Assigned)		
W-42-O69-eng-23	(Not Assigned)		
W-42-O69-eng-24	(Not Assigned)		
W-42-O69-eng-25	(Not Assigned)		
W-42-O69-eng-26	(Not Assigned)		
W-42-O69-eng-27	(Not Assigned)		
W-42-O69-eng-28	(Not Assigned)		
W-42-O69-eng-29	(Not Assigned)		
W-42-O69-eng-30	(Not Assigned)		
W-42-O69-eng-31	(Not Assigned)		
W-42-O69-eng-32	(Not Assigned)		
W-42-O69-eng-33	(Not Assigned)		
W-42-O69-eng-34	(Not Assigned)		
W-42-O69-eng-35	(Not Assigned)		
W-42-O69-eng-36	(Not Assigned)		
W-42-O69-eng-37	(Not Assigned)		
W-42-O69-eng-38	(Not Assigned)		
W-42-O69-eng-39	(Not Assigned)		
W-42-O69-eng-40	(Not Assigned)		
W-42-O69-eng-41	(Not Assigned)		
W-42-O69-eng-42	(Not Assigned)		
W-42-O69-eng-43	(Not Assigned)		
W-42-O69-eng-44	(Not Assigned)		
W-42-O69-eng-45	(Not Assigned)		
W-42-O69-eng-46	(Not Assigned)		
W-42-O69-eng-47	(Not Assigned)		
W-42-O69-eng-48	(Not Assigned)		
W-42-O69-eng-49	(Not Assigned)		
W-42-O69-eng-50	(Not Assigned)		

~~CONFIDENTIAL~~

CONFIDENTIAL

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-42-069-eng-51	(Not Assigned)		
W-42-069-eng-52	(Not Assigned)		
W-42-069-eng-53	(Not Assigned)		
W-42-069-eng-54	(Not Assigned)		
W-42-069-eng-55	(Not Assigned)		
W-42-069-eng-56	(Not Assigned)		
W-42-069-eng-57	(Not Assigned)		
W-42-069-eng-58	(Not Assigned)		
W-42-069-eng-59	(Not Assigned)		
W-42-069-eng-60	(Not Assigned)		
W-42-069-eng-61	(Not Assigned)		
W-42-069-eng-62	(Not Assigned)		
W-42-069-eng-63	(Not Assigned)		
W-42-069-eng-64	(Not Assigned)		
W-42-069-eng-65	(Not Assigned)		
W-42-069-eng-66	(Not Assigned)		
W-42-069-eng-67	(Not Assigned)		
W-42-069-eng-68	(Not Assigned)		
W-42-069-eng-69	(Not Assigned)		
W-42-069-eng-70	(Not Assigned)		
W-42-069-eng-71	(Not Assigned)		
W-42-069-eng-72	(Not Assigned)		
W-42-069-eng-73	(Not Assigned)		
W-42-069-eng-74	(Not Assigned)		
W-42-069-eng-75	(Not Assigned)		
W-42-069-eng-76	(Not Assigned)		
W-42-069-eng-77	(Not Assigned)		
W-42-069-eng-78	(Not Assigned)		
W-42-069-eng-79	(Not Assigned)		
W-42-069-eng-80	(Not Assigned)		
W-42-069-eng-81	(Not Assigned)		
W-42-069-eng-82	(Not Assigned)		
W-42-069-eng-83	(Not Assigned)		
W-42-069-eng-84	(Not Assigned)		
W-42-069-eng-85	(Not Assigned)		
W-42-069-eng-86	Service	U	4
W-42-069-eng-87	(Not Assigned)		
W-42-069-eng-88	(Not Assigned)		
W-42-069-eng-89	(Not Assigned)		
W-42-069-eng-90	(Not Assigned)		
W-42-069-eng-91	(Number Assigned - No further information at this time)		
W-42-069-eng-92	(Not Assigned)		
W-42-069-eng-93	(Not Assigned)		
W-42-069-eng-94	(Not Assigned)		
W-42-069-eng-95	(Not Assigned)		
W-42-069-eng-96	(Not Assigned)		
W-42-069-eng-97	(Not Assigned)		
W-42-069-eng-98	(Not Assigned)		
W-42-069-eng-99	(Not Assigned)		
W-42-069-eng-100	(Not Assigned)		

CONFIDENTIAL

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-44-153-eng-1	(Not Assigned)		
W-44-153-eng-2	(Not Assigned)		
W-44-153-eng-3	(Not Assigned)		
W-44-153-eng-4	(Not Assigned)		
W-44-153-eng-5	(Not Assigned)		
W-44-153-eng-6	(Not Assigned)		
W-44-153-eng-7	(Not Assigned)		
W-44-153-eng-8	(Not Assigned)		
W-44-153-eng-9	(Not Assigned)		
W-44-153-eng-10	(Not Assigned)		
W-44-153-eng-11	(Not Assigned)		
W-44-153-eng-12	(Not Assigned)		
W-44-153-eng-13	(Not Assigned)		
W-44-153-eng-14	(Not Assigned)		
W-44-153-eng-15	(Not Assigned)		
W-44-153-eng-16	(Not Assigned)		
W-44-153-eng-17	(Not Assigned)		
W-44-153-eng-18	(Not Assigned)		
W-44-153-eng-19	(Not Assigned)		
W-44-153-eng-20	(Not Assigned)		
W-44-153-eng-21	(Not Assigned)		
W-44-153-eng-22	(Not Assigned)		
W-44-153-eng-23	(Not Assigned)		
W-44-153-eng-24	(Not Assigned)		
W-44-153-eng-25	(Not Assigned)		
W-44-153-eng-26	(Not Assigned)		
W-44-153-eng-27	(Not Assigned)		
W-44-153-eng-28	(Not Assigned)		
W-44-153-eng-29	(Not Assigned)		
W-44-153-eng-30	(Not Assigned)		
W-44-153-eng-31	(Not Assigned)		
W-44-153-eng-32	(Not Assigned)		
W-44-153-eng-33	(Not Assigned)		
W-44-153-eng-34	(Not Assigned)		
W-44-153-eng-35	(Not Assigned)		
W-44-153-eng-36	Supply	U	4
W-44-153-eng-37	(Not Assigned - No further information at this time)		
W-44-153-eng-38	(Not Assigned)		
W-44-153-eng-39	(Not Assigned)		
W-44-153-eng-40	(Not Assigned)		
W-44-153-eng-41	(Not Assigned)		
W-44-153-eng-42	(Not Assigned)		
W-44-153-eng-43	(Not Assigned)		
W-44-153-eng-44	(Not Assigned)		
W-44-153-eng-45	(Not Assigned)		
W-44-153-eng-46	(Not Assigned)		
W-44-153-eng-47	(Not Assigned)		
W-44-153-eng-48	(Not Assigned)		
W-44-153-eng-49	(Not Assigned)		
W-44-153-eng-50	(Not Assigned)		

SECTION III

VOUCHER CHARTS

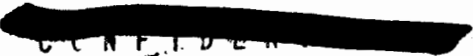
DOCUMENT AND CLASSIFICATION SCHEDULES

SAMPLE "DUMMY VOUCHERS"

 SECT. IV

SECTION IV

PREPARATION OF RECOUPMENT VOUCHERS
SAMPLE RECOUPMENT VOUCHERS

 CONFIDENTIAL

~~CONFIDENTIAL~~

PREPARATION OF RECOUPMENT VOUCHERS

1. The following procedure is prescribed to provide a uniform method for the preparation of disbursement vouchers on which recoupments of advances are made. Standard Forms 1034-Revised will be prepared showing the amount for which reimbursement is claimed in the amount column of the upper portion of the voucher in the usual manner. The recoupment amount will be deducted and recorded in the space headed "Payee must NOT use this space". The net amount to be paid, if any, will be inserted in the spaces "Account verified; correct for" and "Approved for \$_____". In the Differences block explanation regarding the deduction will be made as follows: "Expenditure Refund--applied against Adv.Pmt.No.____; detail on reverse". If the entire amount of the voucher is recouped, zeros will be shown in the space "Account verified; correct for". A series of X's will be shown in the space "Approved for \$_____" and immediately thereunder shall be placed conspicuously in capital letters the words "NO PAYMENT TO BE MADE". In addition, the payment data at the bottom of the voucher will be lined out to insure that no payment will be made.

2. The detail to be shown on the reverse side of the Standard Form 1034-Revised will consist of the bureau voucher number and disbursing officer's voucher number on which the advance payment was made. This detail will be shown as per the following example:

Advance Payment No. 4 made on Bu. Vou. K-2500,
D. O. Vou. No. 25567, Oct. 1944, Accounts of
N. D. Anderson, Major, F.D., Symbol No. 210-982.

3. The accounting classification block will contain both the appropriation and allotment to be charged with the amount claimed for reimbursement and the appropriation and allotment to be credited with the refund. The word "CREDIT" in capital letters, inclosed in parentheses, will be shown following the allotment to be credited. An example of a complete accounting classification is as follows:

Accounting Classification (for completion by Admin. Office)				
Appropriation Limitation or Project Symbol	Appropriation Title			Appropriation Amount
210/50141	508-2401	P410-07	S 40-118	\$ 32,550.00
210/50141	508-2401	P940-11	" 40-118 (CREDIT)	\$ 32,550.00

4. Sample copies of vouchers prepared in accordance with the above procedure will be found in this section.

~~CONFIDENTIAL~~

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. _____

Bu. Vou. No. K-2555

GENERAL ACCOUNTING
OFFICE PREAUDIT

Certified for payment in the
sum of \$ _____

Comptroller General of the
United States

By _____

U. S. WAR DEPARTMENT ENGINEER

(Department, bureau, or establishment)

Voucher prepared at Oak Ridge, Tenn. 2 Dec. 1944

(Give place and date)

THE UNITED STATES, Dr.,

To Blue & Gray Tool Co.

1864 Cemetery Ave. (Payee)

Address Gettysburg, Pa.

Payee's Account No. _____

PAID BY

(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms _____ % Discount Cash _____ days	Quantity	UNIT PRICE		AMOUNT	
				Cost	Per	Dollars	Cts.
		Brought forward from continuation sheet(s)					
		To reimbursement for materials as per invoices listed on attached Form 1035 and detail attached thereto				45,000	00

Shipped from _____ to _____ Weight _____ Government B/L No. _____ Total 45,000 00

I certify that the above bill is correct and that payment therefor has not been received; that all statutory requirements as to American production and labor standards, and all conditions of purchase applicable to the transactions have been complied with, and that State or local sales taxes are not included in the amounts billed.

*Payee Blue & Gray Tool Co.

(This cert. is not required when a like certificate is made by payee on attached bill or bills)

(Sign original only)

Per _____ Title Manager

(Payee must NOT use this space)

Differences Expenditure
refund--applied against
Adv. Pmt. No. 4; detail on
reverse

17,450 00

27,550 00

Account verified; correct for _____
(Signature or initials)

Contract No. W-98-989-eng-989 Date 12/25/43 Req. No. _____ Date _____ Invoice Rec'd _____

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery prior to payment as required by law, or the services were performed as stated; that they were procured under the contract numbered above or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. _____ of "Method of or Absence of Advertising" shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and in accordance with the agreement.

†Approved for \$ 27,550.00

(Sign original only)

† _____

Title _____

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title				Limit'n or Proj't Amount	Appropriation Amount
210/50141	508-2401 P110-07 S 40-118					\$ 45,000.00
210/50141	508-2401 P940-11 S 40-118 (CREDIT)					17,450.00
Allotment symbol	Amount	Obligations liquidated	COST ACCOUNT		OBJECTIVE CLASSIFICATION	
			Symbol	Amount	Symbol	Amount

Paid by { Check No. _____ dated _____, 19____, for \$ _____ } on Treasurer of the United States in favor of
{ Cash, \$ _____, on _____, 19____, Payee _____ }
payee named above.

(S. in original only)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. _____
Bu. Vou. No. K-2554

**GENERAL ACCOUNTING
OFFICE PREAUDIT**
Certified for payment in the
sum of \$ _____
Comptroller General of the
United States
By _____

U. S. WAR DEPT. ENGINEERS
(Department, bureau, or establishment)
Voucher prepared at Oak Ridge, Tenn. 2 Dec. 1944
(Give place and date)
THE UNITED STATES, Dr.,
To Blue & Gray Tool Co.
1864 Cemetery Ave. (Payee)
Address Gettysburg, Pa.
Payee's Account No. _____

PAID BY

(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms _____ % Discount Cash _____ days	Quantity	UNIT PRICE		AMOUNT	
				Cost	Per	Dollars	Cts.
		Brought forward from continuation sheet(s) To reimbursement for materials as per invoices listed on attached Form 1035 and detail attached thereto				32,550	00

Shipped from _____ to _____ Weight _____ Government B/L No. _____ Total 32,550 00

I certify that the above bill is correct and just; that payment therefor has not been received; that all requirements as to American production and labor standards, and all conditions of purchase applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amounts billed.

*Payee Blue & Gray Tool Co. (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)

Per _____ Title Manager
(Signature or initials)

(Payee must NOT use this space)
Differences Expenditure
refund—applied against
Adv. Pmt. No. 4; detail on
reverse
32,550 00
0 00
Account verified; correct for _____

Contract No. W-98-989-eng-989 Date 12/25/43 Req. No. _____ Date _____ Invoice Rec'd _____

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery prior to payment as required by law, or the services were performed as stated; that they were procured under the contract numbered above or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. _____ of "Method of or Absence of Advertising" shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and in accordance with the agreement.

†Approved for \$ XXXXXX (Sign original only)
NO PAYMENT TO BE MADE
Title _____

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)						
Appropriation, limitation, or project symbol		Appropriation title		Limit'n or Proj't Amount	Appropriation Amount	
210/50141		508-2401 P110-07 S 40-118			\$ 32,550.00	
210/50141		508-2401 P940-11 S 40-118 (CREDIT)			32,550.00	
Allotment symbol	Amount	Obligations liquidated	COST ACCOUNT		OBJECTIVE CLASSIFICATION	
			Symbol	Amount	Symbol	Amount

Paid by { Check No. _____ dated _____, 19____, for \$ XXXXXX } on Treasurer of the United States in favor of
{ Cash, \$ _____, on _____, 19____, } payee named above.

~~CONFIDENTIAL~~

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 4709 of the Revised Statutes)

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to _____ dealers.
(b) And by notices posted in public places.

(If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate on the face of the voucher must be "2(a)(b)" or "2(a)", depending on whether or not notices were posted.)

3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident to advertising.

4. Without advertising in accordance with _____

5. Without advertising, it being impracticable to secure competition because of _____

(Here state in detail the nature of the exigency or circumstances under which the securing of competition was impracticable under 3 and 4)

Norm.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or less formal agreement) Standard Form No. 1936—Revised should be used for abstracting the method of or absence of advertising and award of contract. (See General Regulations No. 51, Supplement No. 6, General Accounting Office, Aug. 20, 1930.)

10-1751

Advance Payment No. 4 made on Bu.Vou.No. K-2500,
D.O.Vou.No. 25567, Oct. 1944, Accounts of N. D.
Anderson, Major, F. D., Symbol No. 210-982.

~~CONFIDENTIAL~~

This document consists of 1 page.
Copy No. 170 of 240 copies. Series A.

DFM-1
C 2

5 October 1944

DISTRICT FISCAL MANUAL
VOUCHER PROCEDURE (Revised)

Changes)
No. 2)

District Fiscal Manual No. 1, 24 August 1944, is changed as follows:

Contract No. W-7405-eng-316; change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7405-eng-363; change Type of Contract to read "Service", change Classification to read "R", and change Group No. to read "3".

Contract No. W-7407-eng-146; change Classification to read "R".

Contract No. W-7409-eng-100; change Type of Contract to read "CPFF", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7415-eng-42; delete the word "(Cancelled)" and add in lieu thereof "(to be cancelled by termination)".

Contract No. W-7415-eng-53; change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7418-eng-63; change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-7418-eng-92; change Type of Contract to read "Service", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7421-eng-40; change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

For the District Engineer:

C. Vanden Bulck
C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant.

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

This document consists of 1 page.
Copy No. 170 of 240 copies. Series A.

DFM-1
C 1

18 September 1944

DISTRICT FISCAL MANUAL
VOUCHER PROCEDURE (Revised)

Changes)
No. 1)

District Fiscal Manual, 24 August 1944, is changed as follows:

Glossary; item No. 5, underscore words "no further information at this time".

Glossary; item No. 17, insert "Knoxville, Tenn." after "U.S.A."

Glossary; add item "35. Travel Copy - the copy of the travel voucher which is retained by the District Office".

Glossary; add item "36. Fiscal Copy - the copy of the voucher which is used by the District Office for Appropriation and Allotment accounting."

Contract No. W-7405-eng-39; change Type of Contract to read "CPFF", and change Group No. to read "3".

Contract No. W-7405-eng-312; change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7405-eng-315; change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-7405-eng-364; change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7405-eng-365; change Type of Contract to read "Service", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7405-eng-366; change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7407-eng-66; change Type of Contract to read "Supply", change Classification to read "S", and change Group No. to read "3".

Contract No. W-7409-eng-32; change Type of Contract to read "Supply", change Classification to read "C", and change Group No. to read "3".

Contract No. W-7418-eng-62; change Type of Contract to read "Supply", change Classification to read "R", and change Group No. to read "3".

Contract No. W-7418-eng-91; change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7418-eng-107; change Type of Contract to read "Supply", change Classification to read "U", and change Group No. to read "4".

Contract No. W-7423-eng-20; change Classification to read "R", and change Group No. to read "3".

Contract No. W-7425-eng-55; change Type of Contract to read "Construction", change Classification to read "S", and change Group No. to read "3".

For the District Engineer:

~~CONFIDENTIAL~~

S. Vandenberg
O. VANDEN BULCK,

Lt. Col., Corps of Engineers,
Assistant.

~~CONFIDENTIAL~~

This document consists of 3 pages
Copy No. 170 of 240 copies.

ARMY SERVICE FORCES
UNITED STATES ENGINEER OFFICE
MANHATTAN DISTRICT
OAK RIDGE, TENNESSEE

IN REPLY
REFER TO EIDMV-3

24 August 1944

DISTRICT CIRCULAR LETTER (Fiscal 45-4)

Subject: Revised Voucher Procedure.

To: All Area Engineers, Chief Project Auditors, and Others Concerned.

I - GENERAL

1. Effective immediately upon receipt of these instructions, all vouchers will be prepared and submitted for payment in accordance with the instructions contained in District Fiscal Manual No. 1 (inclosed). All previous instructions issued by this office, which are in conflict with these instructions, are hereby rescinded.

II - VOUCHER GROUPS

2. All vouchers will be grouped into one of six groupings, as follows:

Group 1 - Will contain vouchers pertaining to University and College contracts, regardless of type or classification of the contract.

Group 2 - Will contain vouchers pertaining to contractors whose affiliations with the District, if known, would be detrimental to the District Security Program, exclusive of Group 1 vouchers, and regardless of type or classification of the contract.

Group 3 - Will contain vouchers pertaining to CPFF, CP Overhead, CP Allowance contracts regardless of their classification, together with classified contracts, and classified Purchase Orders, regardless of their type, exclusive of Group 1 and Group 2 vouchers.

Group 4 - Will contain vouchers pertaining to unclassified contracts and unclassified Purchase Orders, exclusive of Group 1 and Group 2 vouchers.

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Subject: Revised Voucher Procedure.

24 August 1944

Group 5 - Will contain only vouchers pertaining to travel of Military and Civilian Personnel. Group 5-A will contain only unclassified travel vouchers; Group 5-B will contain only Classified travel vouchers.

Group 6 - Will contain only Standard Form 1080. Group 6-A will contain only unclassified 1080's; Group 6-B will contain only classified 1080's.

3. There is incorporated in District Fiscal Manual No. 1 a list of all contracts entered into by this District, showing contract number, general type of contract, classification of the contract, and the voucher group in which this contract has been placed. No contract will be assigned to a different voucher group than indicated on the inclosed list without the prior approval of this office. For contracts shown as "number assigned - no further information at this time", and for contracts entered into in the future, Areas concerned will be informed of the voucher group in which the contract will be placed.

4. Group numbers are to be used as a guide in voucher preparations. Group numbers need not be indicated on the voucher.

III - PROCEDURES

5. There are also incorporated in District Fiscal Manual No. 1 charts showing the number of copies necessary for vouchers in each group, together with schedules showing the supporting documents necessary and the classification to be applied. These charts are self-explanatory and will provide all the information necessary to properly submit vouchers for reimbursement. These charts should be followed without deviation; the number of copies shown in "Area Office" column is the minimum number of copies required by this office. There is also a glossary of terms used, which should be consulted.

IV - TRANSMITTALS

6. All vouchers will be transmitted to the District Office for payment. Transmittals will be made under the highest classification contained in the group of documents or vouchers transmitted (i.e., an unclassified voucher containing secret invoices would be transmitted under "Secret" classification). Each copy, with the exception of the original, will be conspicuously marked to show the name of the copy.

For the District Engineer:

C. Vander Bulck
C. VANDEN BULCK,
Lt. Col., Corps of Engineers,
Assistant. *pc*

1 Incl.:
District Fiscal Manual No. 1

Distribution:
"AE"

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

Subject: Revised Voucher Procedure.

24 August 1944.

The following Fiscal Circular Letters are still in effect:

45-1

45-2

45-3

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

GLOSSARY

The following definitions will be used for the words, phrases, and abbreviations used in this Circular Letter:

1. Voucher procedure - The system of preparing and transmitting to the District Office vouchers of all types and classifications by Area Offices for payment by the Finance Officer(s)
2. Classified Voucher - A voucher of any type, which bears the classification of "Restricted", "Confidential", or "Secret".
3. Contract Type - The services performed under the particular contract, as "supply", "service", "construction", "CPFF", etc.
4. This Office - Office of the District Engineer, Administrative Division, Fiscal Branch.
5. Number Assigned - no further information at this time - Indicates that a Contracting Officer has assigned a Contract Number to a contract, such contract not yet completely processed.
6. Not Assigned - Indicates that the Contract Number so marked is not assigned.
7. District Security Program - Rules and regulations established by the District Intelligence Officer.
8. Original - The ribbon copy of the voucher.
9. Area Return Copy - The copy of the voucher which is returned to the preparing office after payment indicating pertinent payment data.
10. Payee Copy - The copy of the voucher which is forwarded to the vendor (contractor) by the Finance Officer with the check.
11. Finance Office Copy - The copy of the voucher which is retained by the paying Finance Officer.
12. Retained Copy - The copy of the voucher which is retained by the Office preparing the voucher.
13. Dummy Copy - The copy of a classified voucher which is substituted for the original voucher in the accounts of the paying Finance Officer to prevent disclosure of classified information contained in the original voucher.
14. Area Office - Your Office.
15. District Office - Office of the District Engineer, Manhattan District.

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

16. Oak Ridge Finance Office - The office of the Finance Officer at Oak Ridge, Tennessee.

17. Knoxville Finance Office - The office of the Finance Officer, U.S.A.

18. Oak Ridge GAO - The field unit of the General Accounting Office, Audit Division, War Contracts Project Audit, stationed at Oak Ridge, Tennessee.

19. Atlanta GAO - The Army Audit Branch of the General Accounting Office, which for the purposes of this circular, includes the Army Regional Accounting Office, Atlanta, Georgia.

20. 1034 - Standard Form 1034, rev., "Public Voucher for Purchases, and Services other than Personal". (white)

21. 1034a - Copy of Standard Form 1034, rev. (yellow)

22. 1035 - Standard Form 1035, rev., "Public Voucher for Purchases, and Services other than Personal - Continuation Sheet". (white)

23. 1035a - Copy of Standard Form 1035, rev. (yellow)

24. 1012 - Standard Form 1012, rev., "Voucher for Per Diem and/or Reimbursement of Expenses Incident to Official Travel". (white)

25. 1012a - Copy of Standard Form 1012, rev. (yellow)

26. 1071 - Standard Form 1071, rev., "Mileage Voucher". (white)

27. 1071a - Copy of Standard Form 1071, rev. (yellow)

28. 1080 - Standard Form 1080, rev., "Voucher for Adjustments between Appropriations and/or Funds - Disbursements". (white)

29. 1080a - Copy of Standard Form 1080, rev. (yellow)

30. 1080b - Standard Form 1080b, rev., "Voucher for Adjustments between Appropriations and/or Funds - Collections". (blue)

31. 1064 - Standard Form 1064, "Schedule of Disbursements".

32. T/R's - Standard Form 1028, "U. S. War Department - Government Requests for Transportation".

33. PCS - Permanent change of station.

34. Original Supporting Documents - Documents (original) required to be furnished the General Accounting Office in support of disbursements, as set forth in Audit Manuals, Army Regulations, OCE Circular Letters, War Department Circulars, etc.

~~CONFIDENTIAL~~

CONFIDENTIAL

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7401-eng-1	Construction	U	4
W-7401-eng-2	Construction	U	4
W-7401-eng-3	Construction	U	4
W-7401-eng-4	Service	U	4
W-7401-eng-5	Construction	U	4
W-7401-eng-6	Supply	U	4
W-7401-eng-7	Construction	U	4
W-7401-eng-8	Construction	R	3
W-7401-eng-9	Service	U	4
W-7401-eng-10	Construction	R	3
W-7401-eng-11	Construction	R	3
W-7401-eng-12	Service	S	3
W-7401-eng-13	CPFF	S	3
W-7401-eng-14	CPFF	S	3
W-7401-eng-15	Supply	S	3
W-7401-eng-16	Construction	R	3
W-7401-eng-17	Construction	R	3
W-7401-eng-18	Construction	R	3
W-7401-eng-19	Service	U	4
W-7401-eng-20	Service	U	4
W-7401-eng-21	Service	U	4
W-7401-eng-22	Service	U	4
W-7401-eng-23	CPFF	S	3
W-7401-eng-24	Service	U	4
W-7401-eng-25	Service	U	4
W-7401-eng-26	Service	U	4
W-7401-eng-27	Service	S	3
W-7401-eng-28	Construction	R	3
W-7401-eng-29	Service	S	3
W-7401-eng-30	Supply	R	3
W-7401-eng-31	University	S	1
W-7401-eng-32	University	S	1
W-7401-eng-33	University	S	1
W-7401-eng-34	Service	S	2
W-7401-eng-35	Supply	U	4
W-7401-eng-36	Rental	S	1
W-7401-eng-37	University	S	1
W-7401-eng-38	Supply	S	3
W-7401-eng-39	Supply	S	3
W-7401-eng-40	Service	U	4
W-7401-eng-41	Supply	S	3
W-7401-eng-42	Service	U	4
W-7401-eng-43	University	S	1
W-7401-eng-44	Service	S	2
W-7401-eng-45	Supply	R	3
W-7401-eng-46	Supply	S	3
W-7401-eng-47	(Cancelled)		
W-7401-eng-48	Supply	R	3
W-7401-eng-49	University	S	1
W-7401-eng-50	Supply	U	4

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7401-eng-51	Supply	S	3
W-7401-eng-52	(Cancelled)		
W-7401-eng-53	Service	S	3
W-7401-eng-54	University	S	1
W-7401-eng-55	Service	U	4
W-7401-eng-56	Service	U	4
W-7401-eng-57	(Cancelled)		
W-7401-eng-58	CPFF	S	3
W-7401-eng-59	Construction	R	3
W-7401-eng-60	Supply	S	2
W-7401-eng-61	Supply	S	3
W-7401-eng-62	Service	S	2
W-7401-eng-63	University	S	1
W-7401-eng-64	Rental	U	4
W-7401-eng-65	Service	R	3
W-7401-eng-66	Service	S	3
W-7401-eng-67	Supply	R	3
W-7401-eng-68	Supply	R	3
W-7401-eng-69	CPFF	S	3
W-7401-eng-70	Inspection	U	4
W-7401-eng-71	Supply	R	3
W-7401-eng-72	Supply	R	3
W-7401-eng-73	Supply	S	3
W-7401-eng-74	Supply	S	3
W-7401-eng-75	Supply	S	2
W-7401-eng-76	Supply	S	2
W-7401-eng-77	Supply	S	3
W-7401-eng-78	Supply	S	2
W-7401-eng-79	Supply	U	4
W-7401-eng-80	Service	S	3
W-7401-eng-81	Supply	S	3
W-7401-eng-82	University	S	1
W-7401-eng-83	Service	S	3
W-7401-eng-84	Service	U	4
W-7401-eng-85	Supply	U	4
W-7401-eng-86	Supply	U	4
W-7401-eng-87	Service	U	4
W-7401-eng-88	Service	U	4
W-7401-eng-89	Service	R	3
W-7401-eng-90	Supply	S	3
W-7401-eng-91	Service	S	3
W-7401-eng-92	University	S	1
W-7401-eng-93	Supply	U	3
W-7401-eng-94	Rental	U	4
W-7401-eng-95	Supply	U	4
W-7401-eng-96	(Number Assigned - No further information at this		
W-7401-eng-97	Service	U	4
W-7401-eng-98	Supply	S	3
W-7401-eng-99	Construction	R	3
W-7401-eng-100	Concession	U	4

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7401-eng-101	Concession	U	4
W-7401-eng-102	Concession	U	4
W-7401-eng-103	Concession	U	4
W-7401-eng-104	Supply	R	3
W-7401-eng-105	Concession	U	4
W-7401-eng-106	Concession	U	4
W-7401-eng-107	Concession	U	4
W-7401-eng-108	Concession	U	4
W-7401-eng-109	Supply	U	4
W-7401-eng-110	Supply	S	3
W-7401-eng-111	Service	U	4
W-7401-eng-112	Supply	U	4
W-7401-eng-113	Service	R	3
W-7401-eng-114	Construction	R	3
W-7401-eng-115	CPFF	S	3
W-7401-eng-116	Supply	U	4
W-7401-eng-117	Supply	U	4
W-7401-eng-118	(Cancelled)		
W-7401-eng-119	Concession	U	4
W-7401-eng-120	Concession	U	4
W-7401-eng-121	Supply	U	4
W-7401-eng-122	(Cancelled)		
W-7401-eng-123	Supply	U	4
W-7401-eng-124	Supply	U	4
W-7401-eng-125	Supply	U	4
W-7401-eng-126	Supply	U	4
W-7401-eng-127	University	S	1
W-7401-eng-128	Supply	R	3
W-7401-eng-129	Supply	U	4
W-7401-eng-130	Construction	R	3
W-7401-eng-131	Service	R	3
W-7401-eng-132	Construction	R	3
W-7401-eng-133	Sales	U	4
W-7401-eng-134	Supply	U	4
W-7401-eng-135	Service	S	3
W-7401-eng-136	Supply	S	3
W-7401-eng-137	Supply	S	3
W-7401-eng-138	Supply	R	3
W-7401-eng-139	Supply	R	3
W-7401-eng-140	(Cancelled)		
W-7401-eng-141	(Cancelled)		
W-7401-eng-142	(Cancelled)		
W-7401-eng-143	Supply	R	3
W-7401-eng-144	Supply	R	3
W-7401-eng-145	Supply	R	3
W-7401-eng-146	Service	R	3
W-7401-eng-147	Construction	R	3
W-7401-eng-148	(Cancelled)		
W-7401-eng-149	Supply	U	4
W-7401-eng-150	Supply	U	4

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7401-eng-151	Supply	U	4
W-7401-eng-152	Service	S	2
W-7401-eng-153	Supply	U	4
W-7401-eng-154	Supply	U	4
W-7401-eng-155	Supply	U	4
W-7401-eng-156	Service	S	2
W-7401-eng-157	Service	U	4
W-7401-eng-158	Service	U	4
W-7401-eng-159	(Cancelled)		
W-7401-eng-160	Construction	R	3
W-7401-eng-161	(Cancelled)		
W-7401-eng-162	Supply	U	4
W-7401-eng-163	Supply	U	4
W-7401-eng-164	Construction	R	3
W-7401-eng-165	Service	R	3
W-7401-eng-166	Construction	R	3
W-7401-eng-167	Construction	R	3
W-7401-eng-168	Rental	U	4
W-7401-eng-169	(Number Assigned - No further information at this time)		
W-7401-eng-170	Service	U	4
W-7401-eng-171	Construction	U	4
W-7401-eng-172	Rental	R	3
W-7401-eng-173	Supply	U	4
W-7401-eng-174	Construction	R	3
W-7401-eng-175	Supply	U	4
W-7401-eng-176	Supply	U	4
W-7401-eng-177	Construction	R	3
W-7401-eng-178	Rental	S	3
W-7401-eng-179	(Not Assigned)		
W-7401-eng-180	(Not Assigned)		
W-7401-eng-181	(Not Assigned)		
W-7401-eng-182	(Not Assigned)		
W-7401-eng-183	(Not Assigned)		
W-7401-eng-184	(Not Assigned)		
W-7401-eng-185	(Not Assigned)		
W-7401-eng-186	(Not Assigned)		
W-7401-eng-187	(Not Assigned)		
W-7401-eng-188	(Not Assigned)		
W-7401-eng-189	(Not Assigned)		
W-7401-eng-190	(Not Assigned)		
W-7401-eng-191	(Not Assigned)		
W-7401-eng-192	(Not Assigned)		
W-7401-eng-193	(Not Assigned)		
W-7401-eng-194	(Not Assigned)		
W-7401-eng-195	(Not Assigned)		
W-7401-eng-196	(Not Assigned)		
W-7401-eng-197	(Not Assigned)		
W-7401-eng-198	(Not Assigned)		
W-7401-eng-199	(Not Assigned)		
W-7401-eng-200	Service	U	4

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7401-eng-201	Rental	R	3
W-7401-eng-202	(Cancelled)		
W-7401-eng-203	Supply	R	3
W-7401-eng-204	Supply	U	4
W-7401-eng-205	Rental	R	3
W-7401-eng-206	Rental	R	3
W-7401-eng-207	(Number Assigned - No further information at this time)		
W-7401-eng-208	Service	S	2
W-7401-eng-209	Service	S	2
W-7401-eng-210	Service	S	2

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7405-eng-1	Supply	S	3
W-7405-eng-2	Supply	S	3
W-7405-eng-3	CPFF	S	2
W-7405-eng-4	Supply	S	2
W-7405-eng-5	Service	S	2
W-7405-eng-6	Supply	S	2
W-7405-eng-7	University	S	1
W-7405-eng-8	CPFF	S	3
W-7405-eng-9	Supply	S	3
W-7405-eng-10	CPFF	S	2
W-7405-eng-11	CPFF	S	2
W-7405-eng-12	Supply	S	3
W-7405-eng-13	Service	S	3
W-7405-eng-14	CPFF	S	3
W-7405-eng-15	(Cancelled)		
W-7405-eng-16	Supply	S	3
W-7405-eng-17	Supply	S	2
W-7405-eng-18	Supply	S	2
W-7405-eng-19	Supply	S	3
W-7405-eng-20	Supply	S	2
W-7405-eng-21	Service	S	3
W-7405-eng-22	Service	S	3
W-7405-eng-23	CPFF	S	3
W-7405-eng-24	Supply	S	2
W-7405-eng-25	CPFF	S	3
W-7405-eng-26	Service	S	3
W-7405-eng-27	Supply	S	3
W-7405-eng-28	CPFF	S	3
W-7405-eng-29	Supply	S	3
W-7405-eng-30	Supply	S	2
W-7405-eng-31	Service	S	2
W-7405-eng-32	CPFF	S	3
W-7405-eng-33	Rental	S	2
W-7405-eng-34	CPFF	S	3
W-7405-eng-35	Supply	S	2
W-7405-eng-36	University	S	1
W-7405-eng-37	Supply	S	3
W-7405-eng-38	Supply	S	3
W-7405-eng-39	University	S	1
W-7405-eng-40	University	S	1
W-7405-eng-41	Supply	U	4
W-7405-eng-42	(Cancelled)		
W-7405-eng-43	Supply	S	3
W-7405-eng-44	Supply	S	2
W-7405-eng-45	Supply	S	3
W-7405-eng-46	University	S	1
W-7405-eng-47	Supply	S	2
W-7405-eng-48	University	S	1
W-7405-eng-49	University	S	1
W-7405-eng-50	University	S	1

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7405-eng-51	Supply	S	3
W-7405-eng-52	Supply	S	3
W-7405-eng-53	University	S	1
W-7405-eng-54	Supply	S	3
W-7405-eng-55	C P Overhead	S	3
W-7405-eng-56	C P Overhead	S	3
W-7405-eng-57	Supply	U	4
W-7405-eng-58	Supply	U	4
W-7405-eng-59	Supply	U	4
W-7405-eng-60	Supply	U	4
W-7405-eng-61	Supply	S	3
W-7405-eng-62	Supply	S	3
W-7405-eng-63	Supply	S	3
W-7405-eng-64	Supply	U	4
W-7405-eng-65	Service	U	4
W-7405-eng-66	Supply	U	4
W-7405-eng-67	Supply	U	4
W-7405-eng-68	Supply	U	4
W-7405-eng-69	Supply	U	4
W-7405-eng-70	Supply	S	3
W-7405-eng-71	Service	U	4
W-7405-eng-72	Service	U	4
W-7405-eng-73	University	S	1
W-7405-eng-74	University	S	1
W-7405-eng-75	C P Overhead	S	3
W-7405-eng-76	C P Overhead	S	3
W-7405-eng-77	Service	R	3
W-7405-eng-78	Service	S	2
W-7405-eng-79	Supply	S	2
W-7405-eng-80	Supply	S	3
W-7405-eng-81	University	S	1
W-7405-eng-82	University	S	1
W-7405-eng-83	University	S	1
W-7405-eng-84	Supply	U	4
W-7405-eng-85	(Number Assigned - No further information at this time)		
W-7405-eng-86	Supply	U	4
W-7405-eng-87	University	S	1
W-7405-eng-88	Supply	U	4
W-7405-eng-89	Service	U	4
W-7405-eng-90	University	S	1
W-7405-eng-91	Supply	S	2
W-7405-eng-92	University	S	1
W-7405-eng-93	University	S	1
W-7405-eng-94	Supply	S	2
W-7405-eng-95	University	S	1
W-7405-eng-96	Supply	U	4
W-7405-eng-97	Service	U	4
W-7405-eng-98	University	S	1
W-7405-eng-99	Service	S	2
W-7405-eng-100	CPFF	S	3

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7405-eng-101	CPFF	S	3
W-7405-eng-102	Supply	R	3
W-7405-eng-103	Supply	R	3
W-7405-eng-104	CPFF	S	3
W-7405-eng-105	Service	U	4
W-7405-eng-106	Supply	S	3
W-7405-eng-107	Supply	S	3
W-7405-eng-108	(Cancelled)		
W-7405-eng-109	Supply	U	4
W-7405-eng-110	Supply	U	4
W-7405-eng-111	Supply	U	4
W-7405-eng-112	(Cancelled)		
W-7405-eng-113	Supply	U	4
W-7405-eng-114	Supply	U	4
W-7405-eng-115	Supply	U	4
W-7405-eng-116	Supply	R	3
W-7405-eng-117	Supply	C	3
W-7405-eng-118	Supply	U	4
W-7405-eng-119	(Cancelled)		
W-7405-eng-120	Supply	U	4
W-7405-eng-121	Supply	U	4
W-7405-eng-122	Supply	U	4
W-7405-eng-123	Supply	U	4
W-7405-eng-124	Service	U	4
W-7405-eng-125	Supply	U	4
W-7405-eng-126	Supply	U	4
W-7405-eng-127	CPFF	S	3
W-7405-eng-128	Service	U	4
W-7405-eng-129	Service	U	4
W-7405-eng-130	Supply	C	3
W-7405-eng-131	CPFF	S	3
W-7405-eng-132	Construction	U	4
W-7405-eng-133	(Cancelled)		
W-7405-eng-134	(Cancelled)		
W-7405-eng-135	(Cancelled)		
W-7405-eng-136	(Not Assigned)		
W-7405-eng-137	(Cancelled)		
W-7405-eng-138	Supply	U	4
W-7405-eng-139	Supply	S	2
W-7405-eng-140	(Not Assigned)		
W-7405-eng-141	(Cancelled)		
W-7405-eng-142	Supply	S	3
W-7405-eng-143	Supply	S	3
W-7405-eng-144	Supply	S	3
W-7405-eng-145	Supply	S	2
W-7405-eng-146	University	S	1
W-7405-eng-147	Supply	S	2
W-7405-eng-148	Supply	S	2
W-7405-eng-149	CPFF	S	3
W-7405-eng-150	(Cancelled)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7405-eng-151	(Cancelled)		
W-7405-eng-152	(Cancelled)		
W-7405-eng-153	(Cancelled)		
W-7405-eng-154	(Cancelled)		
W-7405-eng-155	(Cancelled)		
W-7405-eng-156	(Cancelled)		
W-7405-eng-157	(Cancelled)		
W-7405-eng-158	(Cancelled)		
W-7405-eng-159	(Cancelled)		
W-7405-eng-160	(Cancelled)		
W-7405-eng-161	(Cancelled)		
W-7405-eng-162	(Cancelled)		
W-7405-eng-163	(Cancelled)		
W-7405-eng-164	(Cancelled)		
W-7405-eng-165	(Cancelled)		
W-7405-eng-166	(Cancelled)		
W-7405-eng-167	(Cancelled)		
W-7405-eng-168	(Cancelled)		
W-7405-eng-169	(Cancelled)		
W-7405-eng-170	(Cancelled)		
W-7405-eng-171	(Cancelled)		
W-7405-eng-172	(Cancelled)		
W-7405-eng-173	(Cancelled)		
W-7405-eng-174	(Cancelled)		
W-7405-eng-175	University	S	1
W-7405-eng-176	Service	R	3
W-7405-eng-177	Service	U	4
W-7405-eng-178	Service	R	3
W-7405-eng-179	Service	R	3
W-7405-eng-180	Service	U	4
W-7405-eng-181	Construction	U	4
W-7405-eng-182	Service	U	4
W-7405-eng-183	Service	U	4
W-7405-eng-184	(Not Assigned)		
W-7405-eng-185	(Not Assigned)		
W-7405-eng-186	(Cancelled)		
W-7405-eng-187	(Cancelled)		
W-7405-eng-188	(Cancelled)		
W-7405-eng-189	Construction	U	4
W-7405-eng-190	Construction	U	4
W-7405-eng-191	Construction	U	4
W-7405-eng-192	(Cancelled)		
W-7405-eng-193	(Cancelled)		
W-7405-eng-194	(Cancelled)		
W-7405-eng-195	Construction	U	4
W-7405-eng-196	(Cancelled)		
W-7405-eng-197	(Cancelled)		
W-7405-eng-198	(Cancelled)		
W-7405-eng-199	(Cancelled)		
W-7405-eng-200	(Cancelled)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7405-eng-201	Supply	S	3
W-7405-eng-202	(Cancelled)		
W-7405-eng-203	(Cancelled)		
W-7405-eng-204	(Cancelled)		
W-7405-eng-205	(Cancelled)		
W-7405-eng-206	(Cancelled)		
W-7405-eng-207	(Cancelled)		
W-7405-eng-208	(Not Assigned)		
W-7405-eng-209	(Cancelled)		
W-7405-eng-210	(Not Assigned)		
W-7405-eng-211	(Not Assigned)		
W-7405-eng-212	(Not Assigned)		
W-7405-eng-213	(Not Assigned)		
W-7405-eng-214	(Not Assigned)		
W-7405-eng-215	(Not Assigned)		
W-7405-eng-216	(Not Assigned)		
W-7405-eng-217	(Not Assigned)		
W-7405-eng-218	(Not Assigned)		
W-7405-eng-219	(Not Assigned)		
W-7405-eng-220	(Not Assigned)		
W-7405-eng-221	(Not Assigned)		
W-7405-eng-222	(Not Assigned)		
W-7405-eng-223	(Not Assigned)		
W-7405-eng-224	(Not Assigned)		
W-7405-eng-225	(Not Assigned)		
W-7405-eng-226	(Not Assigned)		
W-7405-eng-227	Construction	S	3
W-7405-eng-228	(Number Assigned - No further information at this time)		
W-7405-eng-229	Supply	S	2
W-7405-eng-230	Supply	U	4
W-7405-eng-231	Construction	U	4
W-7405-eng-232	(Not Assigned)		
W-7405-eng-233	(Not Assigned)		
W-7405-eng-234	(Not Assigned)		
W-7405-eng-235	(Not Assigned)		
W-7405-eng-236	(Not Assigned)		
W-7405-eng-237	(Not Assigned)		
W-7405-eng-238	(Not Assigned)		
W-7405-eng-239	(Not Assigned)		
W-7405-eng-240	(Not Assigned)		
W-7405-eng-241	(Not Assigned)		
W-7405-eng-242	(Not Assigned)		
W-7405-eng-243	(Not Assigned)		
W-7405-eng-244	(Not Assigned)		
W-7405-eng-245	(Not Assigned)		
W-7405-eng-246	(Not Assigned)		
W-7405-eng-247	(Not Assigned)		
W-7405-eng-248	(Not Assigned)		
W-7405-eng-249	(Not Assigned)		
W-7405-eng-250	Supply	S	3

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7405-eng-251	Service	S	3
W-7405-eng-252	Supply	S	2
W-7405-eng-253	Supply	U	4
W-7405-eng-254	Service	U	4
W-7405-eng-255	Construction	S	3
W-7405-eng-256	Supply	U	4
W-7405-eng-257	Supply	U	4
W-7405-eng-258	CPFF	S	3
W-7405-eng-259	Supply	U	2
W-7405-eng-260	Supply	S	3
W-7405-eng-261	Supply	C	3
W-7405-eng-262	Supply	U	4
W-7405-eng-263	Service	S	2
W-7405-eng-264	Supply	S	2
W-7405-eng-265	(Not Assigned)		
W-7405-eng-266	Supply	S	2
W-7405-eng-267	Supply	S	3
W-7405-eng-268	Supply	U	4
W-7405-eng-269	Supply	S	2
W-7405-eng-270	Service	U	4
W-7405-eng-271	Supply	S	3
W-7405-eng-272	(Cancelled)		
W-7405-eng-273	Service	S	3
W-7405-eng-274	Supply	U	4
W-7405-eng-275	Service	U	4
W-7405-eng-276	Supply	S	3
W-7405-eng-277	University	S	1
W-7405-eng-278	Supply	S	3
W-7405-eng-279	Supply	S	2
W-7405-eng-280	Supply	S	2
W-7405-eng-281	Supply	S	2
W-7405-eng-282	Supply	S	3
W-7405-eng-283	Supply	S	3
W-7405-eng-284	Supply	S	2
W-7405-eng-285	Supply	S	3
W-7405-eng-286	Supply	S	2
W-7405-eng-287	Supply	S	3
W-7405-eng-288	University	S	1
W-7405-eng-289	Supply	S	3
W-7405-eng-290	(Cancelled)		
W-7405-eng-291	Supply	S	2
W-7405-eng-292	Supply	S	3
W-7405-eng-293	Service	S	2
W-7405-eng-294	(Cancelled)		
W-7405-eng-295	Rental	R	3
W-7405-eng-296	(Cancelled)		
W-7405-eng-297	Rental	S	2
W-7405-eng-298	Supply	S	3
W-7405-eng-299	Supply	S	2
W-7405-eng-300	Supply		3

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7405-eng-301	Construction	R	3
W-7405-eng-302	Supply	U	4
W-7405-eng-303	Supply	U	4
W-7405-eng-304	Supply	U	4
W-7405-eng-305	Supply	U	4
W-7405-eng-306	Supply	U	4
W-7405-eng-307	Supply	U	4
W-7405-eng-308	Supply	R	3
W-7405-eng-309	Supply	S	2
W-7405-eng-310	Supply	U	4
W-7405-eng-311	Rental	S	3
W-7405-eng-312	(Number Assigned - No further information at this time)		
W-7405-eng-313	(Not Assigned)		
W-7405-eng-314	(Not Assigned)		
W-7405-eng-315	(Not Assigned)		
W-7405-eng-316	(Not Assigned)		
W-7405-eng-317	(Not Assigned)		
W-7405-eng-318	(Not Assigned)		
W-7405-eng-319	(Not Assigned)		
W-7405-eng-320	(Not Assigned)		
W-7405-eng-321	(Not Assigned)		
W-7405-eng-322	(Not Assigned)		
W-7405-eng-323	(Not Assigned)		
W-7405-eng-324	(Not Assigned)		
W-7405-eng-325	(Not Assigned)		
W-7405-eng-326	(Not Assigned)		
W-7405-eng-327	(Not Assigned)		
W-7405-eng-328	(Not Assigned)		
W-7405-eng-329	(Not Assigned)		
W-7405-eng-330	(Not Assigned)		
W-7405-eng-331	(Not Assigned)		
W-7405-eng-332	(Not Assigned)		
W-7405-eng-333	(Not Assigned)		
W-7405-eng-334	(Not Assigned)		
W-7405-eng-335	(Not Assigned)		
W-7405-eng-336	(Not Assigned)		
W-7405-eng-337	(Not Assigned)		
W-7405-eng-338	(Not Assigned)		
W-7405-eng-339	(Not Assigned)		
W-7405-eng-340	(Not Assigned)		
W-7405-eng-341	(Not Assigned)		
W-7405-eng-342	(Not Assigned)		
W-7405-eng-343	(Not Assigned)		
W-7405-eng-344	(Not Assigned)		
W-7405-eng-345	(Not Assigned)		
W-7405-eng-346	(Not Assigned)		
W-7405-eng-347	(Not Assigned)		
W-7405-eng-348	(Not Assigned)		
W-7405-eng-349	(Not Assigned)		
W-7405-eng-350	(Not Assigned)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7405-eng-351	(Not Assigned)		
W-7405-eng-352	(Not Assigned)		
W-7405-eng-353	(Not Assigned)		
W-7405-eng-354	(Not Assigned)		
W-7405-eng-355	(Not Assigned)		
W-7405-eng-356	(Not Assigned)		
W-7405-eng-357	(Not Assigned)		
W-7405-eng-358	(Not Assigned)		
W-7405-eng-359	Supply	U	4
W-7405-eng-360	University	R	1
W-7405-eng-361	Supply	U	4
W-7405-eng-362	Rental	R	3
W-7405-eng-363	(Number Assigned - No further information at this time)		
W-7405-eng-364	(Number Assigned - No further information at this time)		
W-7405-eng-365	(Number Assigned - No further information at this time)		
W-7405-eng-366	(Number Assigned - No further information at this time)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7407-eng-1	Supply	U	4
W-7407-eng-2	Supply	S	3
W-7407-eng-3	Supply	U	4
W-7407-eng-4	Supply	U	4
W-7407-eng-5	(Cancelled)		
W-7407-eng-6	Supply	S	3
W-7407-eng-7	Supply	S	3
W-7407-eng-8	Service	U	4
W-7407-eng-9	Supply	R	3
W-7407-eng-10	Supply	R	3
W-7407-eng-11	Supply	S	3
W-7407-eng-12	Supply	S	3
W-7407-eng-13	Supply	R	3
W-7407-eng-14	Supply	R	3
W-7407-eng-15	Supply	S	3
W-7407-eng-16	Supply	U	4
W-7407-eng-17	Service	U	4
W-7407-eng-18	CPFF	S	3
W-7407-eng-19	CPFF	S	3
W-7407-eng-20	Supply	S	3
W-7407-eng-21	Supply	U	4
W-7407-eng-22	Supply	S	3
W-7407-eng-23	Supply	S	3
W-7407-eng-24	Supply	S	3
W-7407-eng-25	Service	S	2
W-7407-eng-26	(Number Assigned - No further information at this time)		
W-7407-eng-27	Supply	S	3
W-7407-eng-28	Supply	S	3
W-7407-eng-29	(Cancelled)		
W-7407-eng-30	Supply	U	4
W-7407-eng-31	Service	U	4
W-7407-eng-32	Supply	U	4
W-7407-eng-33	CPFF	S	3
W-7407-eng-34	Construction	S	3
W-7407-eng-35	Supply	S	3
W-7407-eng-36	Supply	S	3
W-7407-eng-37	Supply	S	3
W-7407-eng-38	Supply	R	3
W-7407-eng-39	Supply	S	3
W-7407-eng-40	Supply	U	3
W-7407-eng-41	Supply	S	3
W-7407-eng-42	(Number Assigned - No further information at this time)		
W-7407-eng-43	Service	U	4
W-7407-eng-44	Service	U	4
W-7407-eng-45	Service	U	4
W-7407-eng-46	Supply	S	3
W-7407-eng-47	Supply	R	3
W-7407-eng-48	CPFF	S	3
W-7407-eng-49	Supply	R	3
W-7407-eng-50	Supply	C	3

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7407-eng-51	Supply	U	4
W-7407-eng-52	Construction	C	3
W-7407-eng-53	Service	U	4
W-7407-eng-54	Supply	U	4
W-7407-eng-55	Supply	C	3
W-7407-eng-56	Supply	U	4
W-7407-eng-57	Rental	S	3
W-7407-eng-58	Supply	U	4
W-7407-eng-59	Service	U	4
W-7407-eng-60	Supply	U	4
W-7407-eng-61	Rental	U	4
W-7407-eng-62	Supply	U	4
W-7407-eng-63	(Cancelled)		
W-7407-eng-64	Supply	U	4
W-7407-eng-65	(Number Assigned - No further information at this time)		
W-7407-eng-66	(Not Assigned)		
W-7407-eng-67	(Not Assigned)		
W-7407-eng-68	(Not Assigned)		
W-7407-eng-69	(Not Assigned)		
W-7407-eng-70	(Not Assigned)		
W-7407-eng-71	(Not Assigned)		
W-7407-eng-72	(Not Assigned)		
W-7407-eng-73	(Not Assigned)		
W-7407-eng-74	(Not Assigned)		
W-7407-eng-75	Supply	U	4
W-7407-eng-76	Supply	U	4
W-7407-eng-77	Supply	U	4
W-7407-eng-78	Supply	U	4
W-7407-eng-79	Rental	U	4
W-7407-eng-80	Supply	U	4
W-7407-eng-81	Supply	U	4
W-7407-eng-82	Supply	U	4
W-7407-eng-83	Supply	U	4
W-7407-eng-84	Supply	U	4
W-7407-eng-85	Supply	U	4
W-7407-eng-86	Supply	U	4
W-7407-eng-87	Supply	U	4
W-7407-eng-88	(Not Assigned)		
W-7407-eng-89	(Not Assigned)		
W-7407-eng-90	(Not Assigned)		
W-7407-eng-91	(Not Assigned)		
W-7407-eng-92	(Not Assigned)		
W-7407-eng-93	(Not Assigned)		
W-7407-eng-94	(Not Assigned)		
W-7407-eng-95	(Not Assigned)		
W-7407-eng-96	(Not Assigned)		
W-7407-eng-97	(Not Assigned)		
W-7407-eng-98	(Not Assigned)		
W-7407-eng-99	(Not Assigned)		
W-7407-eng-100	(Not Assigned)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7407-eng-101	Service	U	4
W-7407-eng-102	(Not Assigned)		
W-7407-eng-103	(Not Assigned)		
W-7407-eng-104	(Not Assigned)		
W-7407-eng-105	(Not Assigned)		
W-7407-eng-106	(Not Assigned)		
W-7407-eng-107	(Not Assigned)		
W-7407-eng-108	(Not Assigned)		
W-7407-eng-109	(Not Assigned)		
W-7407-eng-110	(Not Assigned)		
W-7407-eng-111	(Not Assigned)		
W-7407-eng-112	(Not Assigned)		
W-7407-eng-113	(Not Assigned)		
W-7407-eng-114	(Not Assigned)		
W-7407-eng-115	(Not Assigned)		
W-7407-eng-116	(Not Assigned)		
W-7407-eng-117	(Not Assigned)		
W-7407-eng-118	(Not Assigned)		
W-7407-eng-119	(Not Assigned)		
W-7407-eng-120	(Not Assigned)		
W-7407-eng-121	(Not Assigned)		
W-7407-eng-122	(Not Assigned)		
W-7407-eng-123	(Not Assigned)		
W-7407-eng-124	(Not Assigned)		
W-7407-eng-125	(Not Assigned)		
W-7407-eng-126	Supply	S	2
W-7407-eng-127	Service	U	4
W-7407-eng-128	(Cancelled)		
W-7407-eng-129	Service	U	2
W-7407-eng-130	(Cancelled)		
W-7407-eng-131	Supply	S	3
W-7407-eng-132	Supply	U	4
W-7407-eng-133	Service	S	3
W-7407-eng-134	(Not Assigned)		
W-7407-eng-135	Service	U	4
W-7407-eng-136	(Not Assigned)		
W-7407-eng-137	(Not Assigned)		
W-7407-eng-138	(Not Assigned)		
W-7407-eng-139	(Not Assigned)		
W-7407-eng-140	(Not Assigned)		
W-7407-eng-141	(Not Assigned)		
W-7407-eng-142	(Not Assigned)		
W-7407-eng-143	(Not Assigned)		
W-7407-eng-144	(Not Assigned)		
W-7407-eng-145	(Not Assigned)		
W-7407-eng-146	Supply	C	3
W-7407-eng-147	(Not Assigned)		
W-7407-eng-148	(Not Assigned)		
W-7407-eng-149	(Not Assigned)		
W-7407-eng-150	(Not Assigned)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7407-eng-151	(Not Assigned)		
W-7407-eng-152	(Not Assigned)		
W-7407-eng-153	University	S	1

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7409-eng-1	Supply	U	4
W-7409-eng-2	Supply	U	4
W-7409-eng-3	Supply	U	4
W-7409-eng-4	Rental	U	4
W-7409-eng-5	Rental	U	4
W-7409-eng-6	Rental	U	4
W-7409-eng-7	Supply	U	4
W-7409-eng-8	Rental	U	4
W-7409-eng-9	Rental	U	4
W-7409-eng-10	Rental	U	4
W-7409-eng-11	Rental	U	4
W-7409-eng-12	Service	S	3
W-7409-eng-13	Supply	U	4
W-7409-eng-14	Supply	U	4
W-7409-eng-15	Construction	C	2
W-7409-eng-16	Supply	U	4
W-7409-eng-17	Supply	U	4
W-7409-eng-18	Supply	S	2
W-7409-eng-19	Supply	S	2
W-7409-eng-20	Service	S	2
W-7409-eng-21	Service	U	4
W-7409-eng-22	Supply	S	3
W-7409-eng-23	CPFF	S	3
W-7409-eng-24	Supply	S	3
W-7409-eng-25	(Not Assigned)		
W-7409-eng-26	Supply	U	4
W-7409-eng-27	Supply	S	2
W-7409-eng-28	Supply	U	4
W-7409-eng-29	Service	U	4
W-7409-eng-30	Supply	U	4
W-7409-eng-31	Supply	U	4
W-7409-eng-32	(Not Assigned)		
W-7409-eng-33	(Not Assigned)		
W-7409-eng-34	(Not Assigned)		
W-7409-eng-35	(Not Assigned)		
W-7409-eng-36	(Not Assigned)		
W-7409-eng-37	(Not Assigned)		
W-7409-eng-38	(Cancelled)		
W-7409-eng-39	Service	C	3
W-7409-eng-40	Construction	R	3
W-7409-eng-41	Supply	U	4
W-7409-eng-42	Supply	U	4
W-7409-eng-43	Supply	U	4
W-7409-eng-44	Rental	U	4
W-7409-eng-45	Construction	R	3
W-7409-eng-46	(Not Assigned)		
W-7409-eng-47	Construction	R	3
W-7409-eng-48	Construction	R	3
W-7409-eng-49	(Cancelled)		
W-7409-eng-50	Supply	U	4

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7409-eng-51	(Cancelled)		
W-7409-eng-52	CPFF	S	3
W-7409-eng-53	(Cancelled)		
W-7409-eng-54	Supply	U	4
W-7409-eng-55	Supply	U	4
W-7409-eng-56	Supply	U	4
W-7409-eng-57	(Not Assigned)		
W-7409-eng-58	(Not Assigned)		
W-7409-eng-59	(Not Assigned)		
W-7409-eng-60	(Not Assigned)		
W-7409-eng-61	(Not Assigned)		
W-7409-eng-62	(Not Assigned)		
W-7409-eng-63	(Not Assigned)		
W-7409-eng-64	(Not Assigned)		
W-7409-eng-65	(Not Assigned)		
W-7409-eng-66	(Not Assigned)		
W-7409-eng-67	(Not Assigned)		
W-7409-eng-68	(Not Assigned)		
W-7409-eng-69	(Not Assigned)		
W-7409-eng-70	(Not Assigned)		
W-7409-eng-71	(Not Assigned)		
W-7409-eng-72	(Not Assigned)		
W-7409-eng-73	(Not Assigned)		
W-7409-eng-74	(Not Assigned)		
W-7409-eng-75	Supply	U	4
W-7409-eng-76	Supply	U	4
W-7409-eng-77	Supply	U	4
W-7409-eng-78	Supply	U	4
W-7409-eng-79	Supply	U	4
W-7409-eng-80	Supply	U	4
W-7409-eng-81	Supply	U	4
W-7409-eng-82	Supply	U	4
W-7409-eng-83	Supply	U	4
W-7409-eng-84	Supply	U	4
W-7409-eng-85	Supply	U	4
W-7409-eng-86	Supply	U	4
W-7409-eng-87	(Not Assigned)		
W-7409-eng-88	(Not Assigned)		
W-7409-eng-89	(Not Assigned)		
W-7409-eng-90	(Not Assigned)		
W-7409-eng-91	(Not Assigned)		
W-7409-eng-92	(Not Assigned)		
W-7409-eng-93	(Not Assigned)		
W-7409-eng-94	(Not Assigned)		
W-7409-eng-95	(Not Assigned)		
W-7409-eng-96	(Not Assigned)		
W-7409-eng-97	(Not Assigned)		
W-7409-eng-98	(Not Assigned)		
W-7409-eng-99	(Not Assigned)		
W-7409-eng-100	(Number Assigned - No further information at this time)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7412-eng-1	CPFF	S	3
W-7412-eng-2	CPFF	S	3
W-7412-eng-3	CPFF	S	3
W-7412-eng-4	CPFF	S	3
W-7412-eng-5	Supply	S	3
W-7412-eng-6	CPFF	S	3
W-7412-eng-7	Supply	S	3
W-7412-eng-8	CPFF	S	3
W-7412-eng-9	Service	S	3
W-7412-eng-10	CPFF	S	3
W-7412-eng-11	Supply	U	4
W-7412-eng-12	Supply	U	4
W-7412-eng-13	(Not Assigned)		
W-7412-eng-14	(Not Assigned)		
W-7412-eng-15	(Not Assigned)		
W-7412-eng-16	(Not Assigned)		
W-7412-eng-17	(Not Assigned)		
W-7412-eng-18	(Not Assigned)		
W-7412-eng-19	(Not Assigned)		
W-7412-eng-20	(Not Assigned)		
W-7412-eng-21	(Not Assigned)		
W-7412-eng-22	CPFF	S	3
W-7412-eng-23	CPFF	S	3
W-7412-eng-24	CPFF	S	3
W-7412-eng-25	Service	S	3
W-7412-eng-26	(Not Assigned)		
W-7412-eng-27	Supply	S	3
W-7412-eng-28	Supply	R	3
W-7412-eng-29	Supply	U	4
W-7412-eng-30	Supply	U	4
W-7412-eng-31	(Not Assigned)		
W-7412-eng-32	Supply	U	4
W-7412-eng-33	Supply	U	4
W-7412-eng-34	Supply	U	4
W-7412-eng-35	(Not Assigned)		
W-7412-eng-36	Supply	S	3
W-7412-eng-37	(Number Assigned - No further information at this time)		
W-7412-eng-38	(Not Assigned)		
W-7412-eng-39	(Not Assigned)		
W-7412-eng-40	(Not Assigned)		
W-7412-eng-41	(Not Assigned)		
W-7412-eng-42	(Not Assigned)		
W-7412-eng-43	(Not Assigned)		
W-7412-eng-44	(Not Assigned)		
W-7412-eng-45	(Not Assigned)		
W-7412-eng-46	(Not Assigned)		
W-7412-eng-47	CPFF	S	3
W-7412-eng-48	(Not Assigned)		
W-7412-eng-49	(Not Assigned)		
W-7412-eng-50	(Not Assigned)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7412-eng-51	(Not Assigned)		
W-7412-eng-52	(Not Assigned)		
W-7412-eng-53	(Not Assigned)		
W-7412-eng-54	(Not Assigned)		
W-7412-eng-55	(Not Assigned)		
W-7412-eng-56	(Not Assigned)		
W-7412-eng-57	(Not Assigned)		
W-7412-eng-58	(Not Assigned)		
W-7412-eng-59	(Not Assigned)		
W-7412-eng-60	(Not Assigned)		
W-7412-eng-61	(Not Assigned)		
W-7412-eng-62	(Not Assigned)		
W-7412-eng-63	(Not Assigned)		
W-7412-eng-64	(Not Assigned)		
W-7412-eng-65	(Not Assigned)		
W-7412-eng-66	(Not Assigned)		
W-7412-eng-67	CPFF	S	3
W-7412-eng-68	Service	S	3
W-7412-eng-69	(Not Assigned)		
W-7412-eng-70	(Not Assigned)		
W-7412-eng-71	(Not Assigned)		
W-7412-eng-72	(Not Assigned)		
W-7412-eng-73	(Not Assigned)		
W-7412-eng-74	(Not Assigned)		
W-7412-eng-75	Supply	U	4
W-7412-eng-76	Supply	U	4
W-7412-eng-77	Supply	U	4
W-7412-eng-78	Supply	U	4
W-7412-eng-79	Supply	U	4
W-7412-eng-80	Supply	U	4
W-7412-eng-81	Supply	U	4
W-7412-eng-82	Supply	U	4
W-7412-eng-83	Supply	U	4
W-7412-eng-84	Supply	U	4
W-7412-eng-85	(Not Assigned)		
W-7412-eng-86	Supply	U	4
W-7412-eng-87	Supply	U	4
W-7412-eng-88	Supply	U	4
W-7412-eng-89	(Not Assigned)		
W-7412-eng-90	(Not Assigned)		
W-7412-eng-91	(Not Assigned)		
W-7412-eng-92	(Not Assigned)		
W-7412-eng-93	(Not Assigned)		
W-7412-eng-94	(Not Assigned)		
W-7412-eng-95	(Not Assigned)		
W-7412-eng-96	(Not Assigned)		
W-7412-eng-97	(Not Assigned)		
W-7412-eng-98	(Not Assigned)		
W-7412-eng-99	(Not Assigned)		
W-7412-eng-100	(Not Assigned)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7412-eng-101	(Not Assigned)		
W-7412-eng-102	(Not Assigned)		
W-7412-eng-103	(Not Assigned)		
W-7412-eng-104	(Not Assigned)		
W-7412-eng-105	(Not Assigned)		
W-7412-eng-106	(Not Assigned)		
W-7412-eng-107	(Not Assigned)		
W-7412-eng-108	(Not Assigned)		
W-7412-eng-109	(Not Assigned)		
W-7412-eng-110	(Not Assigned)		
W-7412-eng-111	(Not Assigned)		
W-7412-eng-112	(Not Assigned)		
W-7412-eng-113	(Not Assigned)		
W-7412-eng-114	(Not Assigned)		
W-7412-eng-115	(Not Assigned)		
W-7412-eng-116	(Not Assigned)		
W-7412-eng-117	(Not Assigned)		
W-7412-eng-118	(Not Assigned)		
W-7412-eng-119	(Not Assigned)		
W-7412-eng-120	(Not Assigned)		
W-7412-eng-121	(Not Assigned)		
W-7412-eng-122	(Not Assigned)		
W-7412-eng-123	(Not Assigned)		
W-7412-eng-124	(Not Assigned)		
W-7412-eng-125	(Not Assigned)		
W-7412-eng-126	Service	U	4
W-7412-eng-127	Service	U	4
W-7412-eng-128	Service	U	4
W-7412-eng-129	Supply	S	3
W-7412-eng-130	Rental	U	4
W-7412-eng-131	(Number Assigned - No further information at this time)		
W-7412-eng-132	Sales	U	4
W-7412-eng-133	(Number Assigned - No further information at this time)		
W-7412-eng-134	Sales	U	4
W-7412-eng-135	Service	U	4
W-7412-eng-136	Service	U	4
W-7412-eng-137	(Not Assigned)		
W-7412-eng-138	(Not Assigned)		
W-7412-eng-139	(Not Assigned)		
W-7412-eng-140	(Not Assigned)		
W-7412-eng-141	(Not Assigned)		
W-7412-eng-142	(Not Assigned)		
W-7412-eng-143	(Not Assigned)		
W-7412-eng-144	(Not Assigned)		
W-7412-eng-145	(Not Assigned)		
W-7412-eng-146	(Not Assigned)		
W-7412-eng-147	(Not Assigned)		
W-7412-eng-148	(Not Assigned)		
W-7412-eng-149	(Not Assigned)		
W-7412-eng-150	(Not Assigned)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7412-eng-151	CPFF	S	3
W-7412-eng-152	Supply	R	3
W-7412-eng-153	Supply	R	3
W-7412-eng-154	Service	U	4
W-7412-eng-155	Supply	S	2
W-7412-eng-156	Rental	S	3
W-7412-eng-157	Supply	S	2
W-7412-eng-158	(Not Assigned)		
W-7412-eng-159	Supply	S	2
W-7412-eng-160	Supply	S	2
W-7412-eng-161	Supply	S	3

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7415-eng-1	Construction	R	3
W-7415-eng-2	Construction	R	3
W-7415-eng-3	Construction	R	3
W-7415-eng-4	Construction	R	3
W-7415-eng-5	Construction	R	3
W-7415-eng-6	Construction	R	3
W-7415-eng-7	Construction	R	3
W-7415-eng-8	Construction	R	3
W-7415-eng-9	Construction	R	3
W-7415-eng-10	Construction	U	4
W-7415-eng-11	Construction	R	3
W-7415-eng-12	Construction	R	3
W-7415-eng-13	Construction	R	3
W-7415-eng-14	Construction	R	3
W-7415-eng-15	Construction	R	3
W-7415-eng-16	Construction	R	3
W-7415-eng-17	Construction	R	3
W-7415-eng-18	Construction	R	3
W-7415-eng-19	Construction	R	3
W-7415-eng-20	Supply	U	4
W-7415-eng-21	Supply	R	3
W-7415-eng-22	University	S	1
W-7415-eng-23	Supply	S	3
W-7415-eng-24	Supply	U	4
W-7415-eng-25	Supply	U	4
W-7415-eng-26	Supply	U	4
W-7415-eng-27	Service	U	4
W-7415-eng-28	(Cancelled)		
W-7415-eng-29	(Not Assigned)		
W-7415-eng-30	Service	U	4
W-7415-eng-31	Service	U	4
W-7415-eng-32	Service	R	3
W-7415-eng-33	Supply	U	4
W-7415-eng-34	Supply	R	3
W-7415-eng-35	Supply	R	3
W-7415-eng-36	Supply	R	3
W-7415-eng-37	Supply	S	2
W-7415-eng-38	Supply	R	3
W-7415-eng-39	Supply	R	2
W-7415-eng-40	Supply	R	3
W-7415-eng-41	Supply	R	3
W-7415-eng-42	(Cancelled)		
W-7415-eng-43	Supply	R	3
W-7415-eng-44	Supply	S	3
W-7415-eng-45	(Not Assigned)		
W-7415-eng-46	(Cancelled)		
W-7415-eng-47	Construction	R	3
W-7415-eng-48	Construction	R	3
W-7415-eng-49	Construction	R	3
W-7415-eng-50	Construction	R	3

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7415-eng-51	Construction	R	3
W-7415-eng-52	Construction	R	3
W-7415-eng-53	(Not Assigned)		
W-7415-eng-54	(Not Assigned)		
W-7415-eng-55	(Not Assigned)		
W-7415-eng-56	(Not Assigned)		
W-7415-eng-57	(Not Assigned)		
W-7415-eng-58	(Not Assigned)		
W-7415-eng-59	(Not Assigned)		
W-7415-eng-60	(Not Assigned)		
W-7415-eng-61	(Not Assigned)		
W-7415-eng-62	(Not Assigned)		
W-7415-eng-63	(Not Assigned)		
W-7415-eng-64	(Not Assigned)		
W-7415-eng-65	(Not Assigned)		
W-7415-eng-66	(Not Assigned)		
W-7415-eng-67	(Not Assigned)		
W-7415-eng-68	(Not Assigned)		
W-7415-eng-69	(Not Assigned)		
W-7415-eng-70	(Not Assigned)		
W-7415-eng-71	(Not Assigned)		
W-7415-eng-72	(Not Assigned)		
W-7415-eng-73	(Not Assigned)		
W-7415-eng-74	(Not Assigned)		
W-7415-eng-75	Construction	S	3
W-7415-eng-76	(Not Assigned)		
W-7415-eng-77	(Not Assigned)		
W-7415-eng-78	(Not Assigned)		
W-7415-eng-79	(Not Assigned)		
W-7415-eng-80	(Not Assigned)		
W-7415-eng-81	(Not Assigned)		
W-7415-eng-82	(Not Assigned)		
W-7415-eng-83	CPFF	S	3
W-7415-eng-84	(Not Assigned)		
W-7415-eng-85	(Not Assigned)		
W-7415-eng-86	(Not Assigned)		
W-7415-eng-87	(Not Assigned)		
W-7415-eng-88	(Not Assigned)		
W-7415-eng-89	(Not Assigned)		
W-7415-eng-90	(Not Assigned)		
W-7415-eng-91	(Not Assigned)		
W-7415-eng-92	(Not Assigned)		
W-7415-eng-93	(Not Assigned)		
W-7415-eng-94	(Not Assigned)		
W-7415-eng-95	(Not Assigned)		
W-7415-eng-96	(Not Assigned)		
W-7415-eng-97	(Not Assigned)		
W-7415-eng-98	(Not Assigned)		
W-7415-eng-99	(Not Assigned)		
W-7415-eng-100	(Not Assigned)		

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7415-eng-101	(Not Assigned)		
W-7415-eng-102	(Not Assigned)		
W-7415-eng-103	(Not Assigned)		
W-7415-eng-104	Construction	R	3
W-7415-eng-105	Construction	R	3

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7418-eng-1	Construction	R	3
W-7418-eng-2	Supply	R	3
W-7418-eng-3	Supply	R	3
W-7418-eng-4	Supply	R	3
W-7418-eng-5	CPFF	U	3
W-7418-eng-6	CPFF	U	3
W-7418-eng-7	Construction	R	3
W-7418-eng-8	Rental	R	3
W-7418-eng-9	Construction	R	3
W-7418-eng-10	Construction	U	4
W-7418-eng-11	Supply	U	4
W-7418-eng-12	Supply	U	4
W-7418-eng-13	Service	S	3
W-7418-eng-14	Supply	S	3
W-7418-eng-15	Supply	U	4
W-7418-eng-16	Supply	U	4
W-7418-eng-17	Supply	U	4
W-7418-eng-18	Supply	S	3
W-7418-eng-19	Supply	U	4
W-7418-eng-20	(Not Assigned)		
W-7418-eng-21	(Not Assigned)		
W-7418-eng-22	(Not Assigned)		
W-7418-eng-23	(Not Assigned)		
W-7418-eng-24	(Not Assigned)		
W-7418-eng-25	(Not Assigned)		
W-7418-eng-26	(Not Assigned)		
W-7418-eng-27	(Not Assigned)		
W-7418-eng-28	(Not Assigned)		
W-7418-eng-29	(Not Assigned)		
W-7418-eng-30	(Not Assigned)		
W-7418-eng-31	(Not Assigned)		
W-7418-eng-32	(Not Assigned)		
W-7418-eng-33	(Not Assigned)		
W-7418-eng-34	(Not Assigned)		
W-7418-eng-35	(Not Assigned)		
W-7418-eng-36	(Not Assigned)		
W-7418-eng-37	(Not Assigned)		
W-7418-eng-38	(Not Assigned)		
W-7418-eng-39	Construction	R	3
W-7418-eng-40	Supply	C	3
W-7418-eng-41	Supply	S	3
W-7418-eng-42	Supply	R	3
W-7418-eng-43	(Not Assigned)		
W-7418-eng-44	(Not Assigned)		
W-7418-eng-45	(Not Assigned)		
W-7418-eng-46	(Not Assigned)		
W-7418-eng-47	(Not Assigned)		
W-7418-eng-48	(Not Assigned)		
W-7418-eng-49	(Not Assigned)		
W-7418-eng-50	Supply	S	3

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7418-eng-51	Supply	S	3
W-7418-eng-52	Supply	R	3
W-7418-eng-53	Supply	S	3
W-7418-eng-54	Supply	S	3
W-7418-eng-55	Supply	U	4
W-7418-eng-56	Supply	U	4
W-7418-eng-57	Supply	S	3
W-7418-eng-58	Service	U	4
W-7418-eng-59	Service	U	4
W-7418-eng-60	Service	R	3
W-7418-eng-61	Supply	R	3
W-7418-eng-62	(Not Assigned)		
W-7418-eng-63	(Not Assigned)		
W-7418-eng-64	(Not Assigned)		
W-7418-eng-65	Construction	R	3
W-7418-eng-66	Construction	R	3
W-7418-eng-67	Construction	R	3
W-7418-eng-68	Construction	R	3
W-7418-eng-69	Construction	R	3
W-7418-eng-70	Supply	C	2
W-7418-eng-71	Construction	R	3
W-7418-eng-72	Construction	R	3
W-7418-eng-73	Supply	C	3
W-7418-eng-74	Supply	C	3
W-7418-eng-75	(Number Assigned - No further information at this time)		
W-7418-eng-76	(Number Assigned - No further information at this time)		
W-7418-eng-77	Supply	U	4
W-7418-eng-78	(Not Assigned)		
W-7418-eng-79	(Number Assigned - No further information at this time)		
W-7418-eng-80	Supply	U	4
W-7418-eng-81	Supply	U	4
W-7418-eng-82	(Not Assigned)		
W-7418-eng-83	(Not Assigned)		
W-7418-eng-84	Supply	U	4
W-7418-eng-85	Supply	U	4
W-7418-eng-86	Service	U	4
W-7418-eng-87	Supply	U	4
W-7418-eng-88	Supply	U	4
W-7418-eng-89	Rental	U	4
W-7418-eng-90	Rental	U	4
W-7418-eng-91	(Not Assigned)		
W-7418-eng-92	(Not Assigned)		
W-7418-eng-93	(Not Assigned)		
W-7418-eng-94	(Not Assigned)		
W-7418-eng-95	(Not Assigned)		
W-7418-eng-96	(Not Assigned)		
W-7418-eng-97	(Not Assigned)		
W-7418-eng-98	(Not Assigned)		
W-7418-eng-99	(Not Assigned)		
W-7418-eng-100	Supply	U	4

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7418-eng-101	(Not Assigned)		
W-7418-eng-102	Construction	R	3
W-7418-eng-103	CPFF	S	3
W-7418-eng-104	Construction	R	3
W-7418-eng-105	Construction	R	3
W-7418-eng-106	Supply	S	2
W-7418-eng-107	(Not Assigned)		
W-7418-eng-108	(Not Assigned)		
W-7418-eng-109	(Not Assigned)		
W-7418-eng-110	(Not Assigned)		
W-7418-eng-111	(Not Assigned)		
W-7418-eng-112	(Not Assigned)		
W-7418-eng-113	(Not Assigned)		
W-7418-eng-114	(Not Assigned)		
W-7418-eng-115	(Not Assigned)		
W-7418-eng-116	(Not Assigned)		
W-7418-eng-117	(Not Assigned)		
W-7418-eng-118	(Not Assigned)		
W-7418-eng-119	(Not Assigned)		
W-7418-eng-120	(Not Assigned)		
W-7418-eng-121	(Not Assigned)		
W-7418-eng-122	(Not Assigned)		
W-7418-eng-123	(Not Assigned)		
W-7418-eng-124	(Not Assigned)		
W-7418-eng-125	(Not Assigned)		
W-7418-eng-126	(Not Assigned)		
W-7418-eng-127	(Not Assigned)		
W-7418-eng-128	(Not Assigned)		
W-7418-eng-129	(Not Assigned)		
W-7418-eng-130	(Not Assigned)		
W-7418-eng-131	(Not Assigned)		
W-7418-eng-132	(Not Assigned)		
W-7418-eng-133	(Not Assigned)		
W-7418-eng-134	(Not Assigned)		
W-7418-eng-135	(Not Assigned)		
W-7418-eng-136	(Not Assigned)		
W-7418-eng-137	(Not Assigned)		
W-7418-eng-138	(Not Assigned)		
W-7418-eng-139	(Not Assigned)		
W-7418-eng-140	(Not Assigned)		
W-7418-eng-141	(Not Assigned)		
W-7418-eng-142	(Not Assigned)		
W-7418-eng-143	(Not Assigned)		
W-7418-eng-144	(Not Assigned)		
W-7418-eng-145	(Not Assigned)		
W-7418-eng-146	(Not Assigned)		
W-7418-eng-147	(Not Assigned)		
W-7418-eng-148	(Not Assigned)		
W-7418-eng-149	(Not Assigned)		
W-7418-eng-150	(Not Assigned)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7418-eng-151	(Not Assigned)		
W-7418-eng-152	(Not Assigned)		
W-7418-eng-153	(Not Assigned)		
W-7418-eng-154	(Not Assigned)		
W-7418-eng-155	(Not Assigned)		
W-7418-eng-156	Construction	R	3
W-7418-eng-157	Construction	R	3
W-7418-eng-158	Construction	R	3
W-7418-eng-159	Construction	R	3
W-7418-eng-160	Construction	R	3
W-7418-eng-161	Construction	R	3
W-7418-eng-162	Construction	R	3
W-7418-eng-163	(Number Assigned - No further information at this time)		

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7421-eng-1	Construction	R	3
W-7421-eng-2	Construction	U	4
W-7421-eng-3	Construction	R	3
W-7421-eng-4	Construction	R	3
W-7421-eng-5	Construction	R	3
W-7421-eng-6	Construction	R	3
W-7421-eng-7	Construction	R	3
W-7421-eng-8	Construction	R	3
W-7421-eng-9	(Cancelled)		
W-7421-eng-10	(Not Assigned)		
W-7421-eng-11	CPFF	S	3
W-7421-eng-12	Supply	S	3
W-7421-eng-13	Supply	S	3
W-7421-eng-14	Supply	R	3
W-7421-eng-15	Supply	U	4
W-7421-eng-16	Service	S	2
W-7421-eng-17	Service	S	2
W-7421-eng-18	Service	U	4
W-7421-eng-19	Supply	R	3
W-7421-eng-20	(Not Assigned)		
W-7421-eng-21	(Not Assigned)		
W-7421-eng-22	(Not Assigned)		
W-7421-eng-23	(Not Assigned)		
W-7421-eng-24	(Not Assigned)		
W-7421-eng-25	(Not Assigned)		
W-7421-eng-26	(Not Assigned)		
W-7421-eng-27	(Not Assigned)		
W-7421-eng-28	(Not Assigned)		
W-7421-eng-29	(Not Assigned)		
W-7421-eng-30	(Not Assigned)		
W-7421-eng-31	(Not Assigned)		
W-7421-eng-32	(Not Assigned)		
W-7421-eng-33	(Not Assigned)		
W-7421-eng-34	(Not Assigned)		
W-7421-eng-35	(Not Assigned)		
W-7421-eng-36	(Not Assigned)		
W-7421-eng-37	Construction	R	3
W-7421-eng-38	Construction	R	3
W-7421-eng-39	Construction	R	3
W-7421-eng-40	(Not Assigned)		
W-7421-eng-41	(Not Assigned)		
W-7421-eng-42	(Not Assigned)		
W-7421-eng-43	(Not Assigned)		
W-7421-eng-44	(Not Assigned)		
W-7421-eng-45	(Not Assigned)		
W-7421-eng-46	(Not Assigned)		
W-7421-eng-47	(Not Assigned)		
W-7421-eng-48	(Not Assigned)		
W-7421-eng-49	(Not Assigned)		
W-7421-eng-50	(Not Assigned)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7421-eng-51	(Not Assigned)		
W-7421-eng-52	(Not Assigned)		
W-7421-eng-53	(Not Assigned)		
W-7421-eng-54	(Not Assigned)		
W-7421-eng-55	(Not Assigned)		
W-7421-eng-56	(Not Assigned)		
W-7421-eng-57	(Not Assigned)		
W-7421-eng-58	(Not Assigned)		
W-7421-eng-59	(Not Assigned)		
W-7421-eng-60	(Not Assigned)		
W-7421-eng-61	(Not Assigned)		
W-7421-eng-62	(Not Assigned)		
W-7421-eng-63	(Not Assigned)		
W-7421-eng-64	(Not Assigned)		
W-7421-eng-65	(Not Assigned)		
W-7421-eng-66	(Not Assigned)		
W-7421-eng-67	(Not Assigned)		
W-7421-eng-68	(Not Assigned)		
W-7421-eng-69	(Not Assigned)		
W-7421-eng-70	(Not Assigned)		
W-7421-eng-71	(Not Assigned)		
W-7421-eng-72	(Not Assigned)		
W-7421-eng-73	(Not Assigned)		
W-7421-eng-74	(Not Assigned)		
W-7421-eng-75	(Not Assigned)		
W-7421-eng-76	(Not Assigned)		
W-7421-eng-77	(Not Assigned)		
W-7421-eng-78	(Not Assigned)		
W-7421-eng-79	(Not Assigned)		
W-7421-eng-80	(Not Assigned)		
W-7421-eng-81	(Not Assigned)		
W-7421-eng-82	(Not Assigned)		
W-7421-eng-83	(Not Assigned)		
W-7421-eng-84	(Not Assigned)		
W-7421-eng-85	(Not Assigned)		
W-7421-eng-86	(Not Assigned)		
W-7421-eng-87	(Not Assigned)		
W-7421-eng-88	(Not Assigned)		
W-7421-eng-89	(Not Assigned)		
W-7421-eng-90	(Not Assigned)		
W-7421-eng-91	(Not Assigned)		
W-7421-eng-92	(Not Assigned)		
W-7421-eng-93	(Not Assigned)		
W-7421-eng-94	(Not Assigned)		
W-7421-eng-95	(Not Assigned)		
W-7421-eng-96	(Not Assigned)		
W-7421-eng-97	(Not Assigned)		
W-7421-eng-98	(Not Assigned)		
W-7421-eng-99	(Not Assigned)		
W-7421-eng-100	(Not Assigned)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7421-eng-101	(Not Assigned)		
W-7421-eng-102	(Not Assigned)		
W-7421-eng-103	(Not Assigned)		
W-7421-eng-104	(Not Assigned)		
W-7421-eng-105	(Not Assigned)		
W-7421-eng-106	(Not Assigned)		
W-7421-eng-107	(Not Assigned)		
W-7421-eng-108	(Not Assigned)		
W-7421-eng-109	(Not Assigned)		
W-7421-eng-110	(Not Assigned)		
W-7421-eng-111	(Not Assigned)		
W-7421-eng-112	(Not Assigned)		
W-7421-eng-113	(Not Assigned)		
W-7421-eng-114	(Not Assigned)		
W-7421-eng-115	(Not Assigned)		
W-7421-eng-116	(Not Assigned)		
W-7421-eng-117	(Not Assigned)		
W-7421-eng-118	(Not Assigned)		
W-7421-eng-119	CPFF	S	3

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7423-eng-1	Construction	R	3
W-7423-eng-2	Construction	R	3
W-7423-eng-3	Construction	R	3
W-7423-eng-4	Service	U	4
W-7423-eng-5	Supply	U	4
W-7423-eng-6	Service	U	4
W-7423-eng-7	(Number Assigned - No further information at this time)		
W-7423-eng-8	(Not Assigned)		
W-7423-eng-9	(Not Assigned)		
W-7423-eng-10	(Not Assigned)		
W-7423-eng-11	Supply	S	3
W-7423-eng-12	Supply	C	3
W-7423-eng-13	Service	U	4
W-7423-eng-14	Service	U	4
W-7423-eng-15	Service	U	4
W-7423-eng-16	Service	U	4
W-7423-eng-17	Supply	U	4
W-7423-eng-18	(Not Assigned)		
W-7423-eng-19	Supply	U	4
W-7423-eng-20	Supply	U	4
W-7423-eng-21	Supply	R	3
W-7423-eng-22	Supply	U	4
W-7423-eng-23	(Cancelled)		
W-7423-eng-24	Supply	U	4
W-7423-eng-25	Supply	U	4
W-7423-eng-26	(Not Assigned)		
W-7423-eng-27	(Not Assigned)		
W-7423-eng-28	(Not Assigned)		
W-7423-eng-29	(Not Assigned)		
W-7423-eng-30	(Not Assigned)		
W-7423-eng-31	(Not Assigned)		
W-7423-eng-32	(Not Assigned)		
W-7423-eng-33	(Not Assigned)		
W-7423-eng-34	(Not Assigned)		
W-7423-eng-35	(Not Assigned)		
W-7423-eng-36	(Not Assigned)		
W-7423-eng-37	(Not Assigned)		
W-7423-eng-38	(Not Assigned)		
W-7423-eng-39	(Not Assigned)		
W-7423-eng-40	(Not Assigned)		
W-7423-eng-41	(Not Assigned)		
W-7423-eng-42	(Not Assigned)		
W-7423-eng-43	(Not Assigned)		
W-7423-eng-44	(Not Assigned)		
W-7423-eng-45	(Not Assigned)		
W-7423-eng-46	(Not Assigned)		
W-7423-eng-47	(Not Assigned)		
W-7423-eng-48	(Not Assigned)		
W-7423-eng-49	(Not Assigned)		
W-7423-eng-50	(Not Assigned)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7423-eng-51	(Not Assigned)		
W-7423-eng-52	(Not Assigned)		
W-7423-eng-53	(Not Assigned)		
W-7423-eng-54	(Not Assigned)		
W-7423-eng-55	(Not Assigned)		
W-7423-eng-56	(Not Assigned)		
W-7423-eng-57	(Not Assigned)		
W-7423-eng-58	(Not Assigned)		
W-7423-eng-59	(Not Assigned)		
W-7423-eng-60	(Not Assigned)		
W-7423-eng-61	(Not Assigned)		
W-7423-eng-62	(Not Assigned)		
W-7423-eng-63	(Not Assigned)		
W-7423-eng-64	(Not Assigned)		
W-7423-eng-65	(Not Assigned)		
W-7423-eng-66	(Not Assigned)		
W-7423-eng-67	(Not Assigned)		
W-7423-eng-68	(Not Assigned)		
W-7423-eng-69	(Not Assigned)		
W-7423-eng-70	(Not Assigned)		
W-7423-eng-71	(Not Assigned)		
W-7423-eng-72	(Not Assigned)		
W-7423-eng-73	(Not Assigned)		
W-7423-eng-74	(Not Assigned)		
W-7423-eng-75	(Not Assigned)		
W-7423-eng-76	(Not Assigned)		
W-7423-eng-77	(Not Assigned)		
W-7423-eng-78	(Not Assigned)		
W-7423-eng-79	(Not Assigned)		
W-7423-eng-80	(Not Assigned)		
W-7423-eng-81	(Not Assigned)		
W-7423-eng-82	(Not Assigned)		
W-7423-eng-83	(Not Assigned)		
W-7423-eng-84	(Not Assigned)		
W-7423-eng-85	(Not Assigned)		
W-7423-eng-86	(Not Assigned)		
W-7423-eng-87	(Not Assigned)		
W-7423-eng-88	(Not Assigned)		
W-7423-eng-89	(Not Assigned)		
W-7423-eng-90	(Not Assigned)		
W-7423-eng-91	(Not Assigned)		
W-7423-eng-92	(Not Assigned)		
W-7423-eng-93	(Not Assigned)		
W-7423-eng-94	(Not Assigned)		
W-7423-eng-95	(Not Assigned)		
W-7423-eng-96	(Not Assigned)		
W-7423-eng-97	(Not Assigned)		
W-7423-eng-98	(Not Assigned)		
W-7423-eng-99	(Not Assigned)		
W-7423-eng-100	(Not Assigned)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7423-eng-101	(Not Assigned)		
W-7423-eng-102	(Not Assigned)		
W-7423-eng-103	(Not Assigned)		
W-7423-eng-104	(Not Assigned)		
W-7423-eng-105	(Not Assigned)		
W-7423-eng-106	(Not Assigned)		
W-7423-eng-107	(Not Assigned)		
W-7423-eng-108	(Not Assigned)		
W-7423-eng-109	(Not Assigned)		
W-7423-eng-110	(Not Assigned)		
W-7423-eng-111	(Not Assigned)		
W-7423-eng-112	(Not Assigned)		
W-7423-eng-113	(Not Assigned)		
W-7423-eng-114	(Not Assigned)		
W-7423-eng-115	(Not Assigned)		
W-7423-eng-116	(Not Assigned)		
W-7423-eng-117	(Not Assigned)		
W-7423-eng-118	(Not Assigned)		
W-7423-eng-119	(Not Assigned)		
W-7423-eng-120	(Not Assigned)		
W-7423-eng-121	(Not Assigned)		
W-7423-eng-122	(Not Assigned)		
W-7423-eng-123	(Not Assigned)		
W-7423-eng-124	(Not Assigned)		
W-7423-eng-125	(Not Assigned)		
W-7423-eng-126	(Not Assigned)		
W-7423-eng-127	(Not Assigned)		
W-7423-eng-128	(Not Assigned)		
W-7423-eng-129	(Not Assigned)		
W-7423-eng-130	(Not Assigned)		
W-7423-eng-131	(Not Assigned)		
W-7423-eng-132	(Not Assigned)		
W-7423-eng-133	CPFF	S	3

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7425-eng-1	Supply	U	4
W-7425-eng-2	Service	U	4
W-7425-eng-3	Supply	U	4
W-7425-eng-4	Supply	U	4
W-7425-eng-5	Supply	U	4
W-7425-eng-6	Service	U	4
W-7425-eng-7	Supply	U	4
W-7425-eng-8	Service	U	4
W-7425-eng-9	Construction	U	4
W-7425-eng-10	Service	U	4
W-7425-eng-11	Service	U	4
W-7425-eng-12	Service	U	4
W-7425-eng-13	Service	U	4
W-7425-eng-14	Construction	S	3
W-7425-eng-15	Service	U	4
W-7425-eng-16	Supply	U	4
W-7425-eng-17	Supply	U	4
W-7425-eng-18	Rental	U	4
W-7425-eng-19	Supply	U	4
W-7425-eng-20	Supply	U	4
W-7425-eng-21	Supply	U	4
W-7425-eng-22	Supply	U	4
W-7425-eng-23	Supply	U	4
W-7425-eng-24	Supply	U	4
W-7425-eng-25	Supply	U	4
W-7425-eng-26	Supply	R	3
W-7425-eng-27	Supply	S	3
W-7425-eng-28	Supply	U	4
W-7425-eng-29	Supply	S	3
W-7425-eng-30	(Number Assigned - No further information at this time)		
W-7425-eng-31	Service	U	4
W-7425-eng-32	(Not Assigned)		
W-7425-eng-33	(Not Assigned)		
W-7425-eng-34	(Not Assigned)		
W-7425-eng-35	(Not Assigned)		
W-7425-eng-36	(Not Assigned)		
W-7425-eng-37	(Not Assigned)		
W-7425-eng-38	(Not Assigned)		
W-7425-eng-39	(Not Assigned)		
W-7425-eng-40	(Not Assigned)		
W-7425-eng-41	(Not Assigned)		
W-7425-eng-42	(Not Assigned)		
W-7425-eng-43	(Not Assigned)		
W-7425-eng-44	(Not Assigned)		
W-7425-eng-45	(Not Assigned)		
W-7425-eng-46	(Not Assigned)		
W-7425-eng-47	(Not Assigned)		
W-7425-eng-48	(Not Assigned)		
W-7425-eng-49	(Not Assigned)		
W-7425-eng-50	(Not Assigned)		

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7425-eng-51	Service	R	3
W-7425-eng-52	Service	U	4
W-7425-eng-53	(Not Assigned)		
W-7425-eng-54	(Not Assigned)		
W-7425-eng-55	(Number Assigned - No further information at this time)		
W-7425-eng-56	Supply	S	3
W-7425-eng-57	Service	U	4
W-7425-eng-58	Supply	U	4
W-7425-eng-59	Service	S	3
W-7425-eng-60	Service	S	3
W-7425-eng-61	Supply	U	4
W-7425-eng-62	Supply	U	4
W-7425-eng-63	Supply	U	4
W-7425-eng-64	Supply	S	3
W-7425-eng-65	Supply	U	4
W-7425-eng-66	Supply	U	4
W-7425-eng-67	Supply	U	4
W-7425-eng-68	Supply	S	3
W-7425-eng-69	Supply	U	4
W-7425-eng-70	(Not Assigned)		
W-7425-eng-71	Supply	U	4
W-7425-eng-72	Construction	S	3
W-7425-eng-73	Service	S	3
W-7425-eng-74	Supply	U	4
W-7425-eng-75	Construction	S	3
W-7425-eng-76	(Not Assigned)		
W-7425-eng-77	(Not Assigned)		
W-7425-eng-78	(Not Assigned)		
W-7425-eng-79	(Not Assigned)		
W-7425-eng-80	(Not Assigned)		
W-7425-eng-81	(Not Assigned)		
W-7425-eng-82	(Not Assigned)		
W-7425-eng-83	(Not Assigned)		
W-7425-eng-84	(Not Assigned)		
W-7425-eng-85	(Not Assigned)		
W-7425-eng-86	(Not Assigned)		
W-7425-eng-87	(Not Assigned)		
W-7425-eng-88	(Not Assigned)		
W-7425-eng-89	(Not Assigned)		
W-7425-eng-90	(Not Assigned)		
W-7425-eng-91	(Not Assigned)		
W-7425-eng-92	(Not Assigned)		
W-7425-eng-93	(Not Assigned)		
W-7425-eng-94	(Not Assigned)		
W-7425-eng-95	(Not Assigned)		
W-7425-eng-96	(Not Assigned)		
W-7425-eng-97	(Not Assigned)		
W-7425-eng-98	(Not Assigned)		
W-7425-eng-99	(Not Assigned)		
W-7425-eng-100	Service	S	3

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~

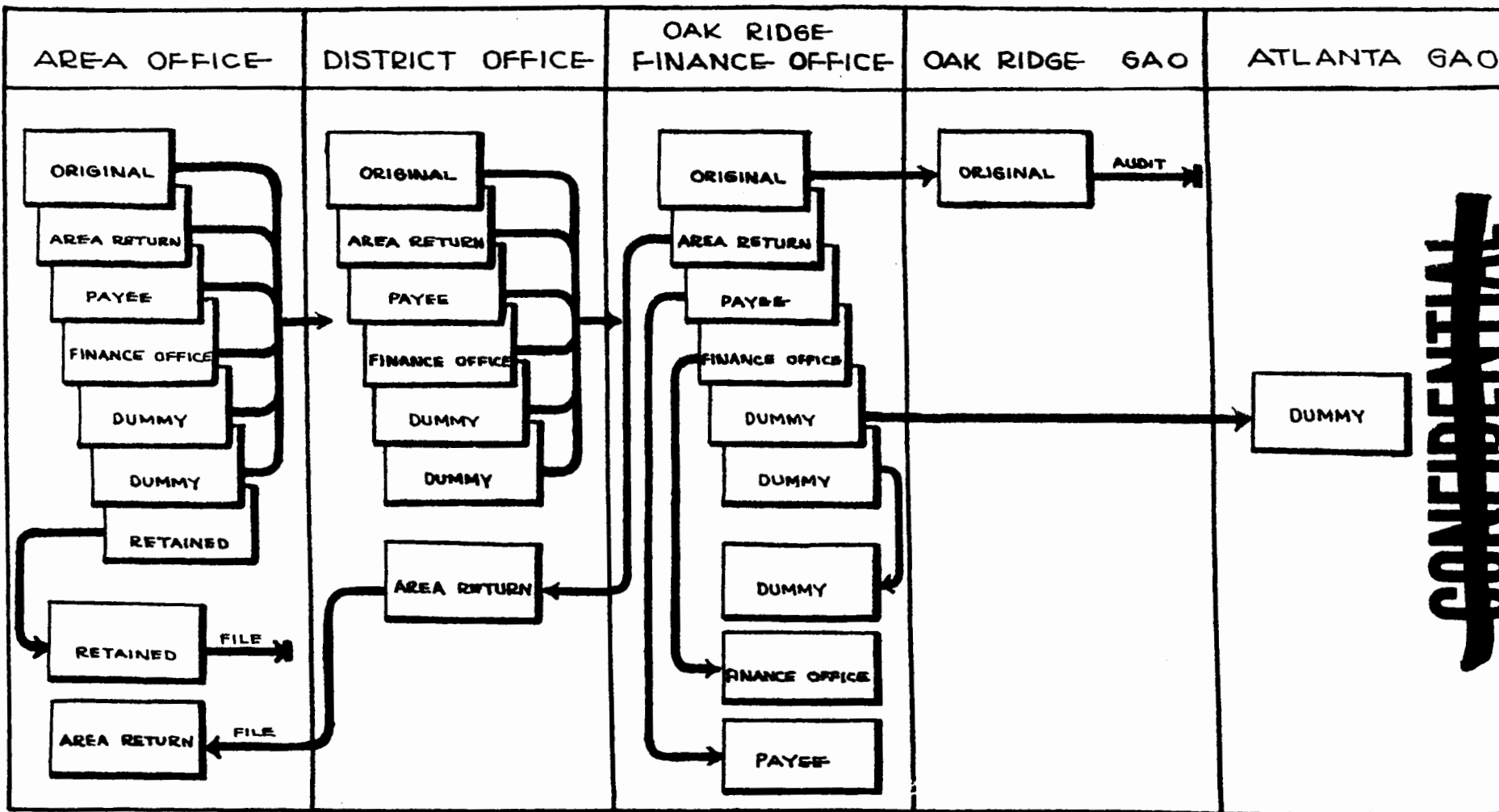
CONTRACT LIST

CONTRACT NO.	TYPE OF CONTRACT	CLASSIFICATION	GROUP NO.
W-7425-eng-101	(Not Assigned)		
W-7425-eng-102	Sales	U	4
W-7425-eng-103	(Not Assigned)		
W-7425-eng-104	(Not Assigned)		
W-7425-eng-105	(Not Assigned)		
W-7425-eng-106	(Not Assigned)		
W-7425-eng-107	(Not Assigned)		
W-7425-eng-108	(Not Assigned)		
W-7425-eng-109	(Not Assigned)		
W-7425-eng-110	(Not Assigned)		
W-7425-eng-111	(Not Assigned)		
W-7425-eng-112	(Not Assigned)		
W-7425-eng-113	(Not Assigned)		
W-7425-eng-114	(Not Assigned)		
W-7425-eng-115	(Not Assigned)		
W-7425-eng-116	(Not Assigned)		
W-7425-eng-117	(Not Assigned)		
W-7425-eng-118	(Not Assigned)		
W-7425-eng-119	(Not Assigned)		
W-7425-eng-120	(Not Assigned)		
W-7425-eng-121	(Not Assigned)		
W-7425-eng-122	(Not Assigned)		
W-7425-eng-123	(Not Assigned)		
W-7425-eng-124	(Not Assigned)		
W-7425-eng-125	(Not Assigned)		
W-7425-eng-126	(Not Assigned)		
W-7425-eng-127	(Not Assigned)		
W-7425-eng-128	(Not Assigned)		
W-7425-eng-129	(Not Assigned)		
W-7425-eng-130	(Not Assigned)		
W-7425-eng-131	(Not Assigned)		
W-7425-eng-132	(Not Assigned)		
W-7425-eng-133	(Not Assigned)		
W-7425-eng-134	(Not Assigned)		
W-7425-eng-135	(Not Assigned)		
W-7425-eng-136	(Not Assigned)		
W-7425-eng-137	(Not Assigned)		
W-7425-eng-138	(Not Assigned)		
W-7425-eng-139	(Not Assigned)		
W-7425-eng-140	(Not Assigned)		
W-7425-eng-141	(Not Assigned)		
W-7425-eng-142	(Not Assigned)		
W-7425-eng-143	(Not Assigned)		
W-7425-eng-144	(Not Assigned)		
W-7425-eng-145	(Not Assigned)		
W-7425-eng-146	(Not Assigned)		
W-7425-eng-147	(Not Assigned)		
W-7425-eng-148	(Not Assigned)		
W-7425-eng-149	(Not Assigned)		
W-7425-eng-150	CPFF	S	3

~~CONFIDENTIAL~~

GROUPS I & II

CONFIDENTIAL



CONFIDENTIAL

8/24/44

~~CONFIDENTIAL~~

GROUPS I and II

All vouchers under Groups I and II contracts will conform to the following Schedule of Documentation and Schedule of Classification:

SCHEDULE OF DOCUMENTATION

- | | |
|-----------------------------------|--|
| 1. Original (4034) -- | Will contain all original supporting documents required, and original 4035* |
| 2. Area Return Copy (4034a) -- | Will contain <u>NO</u> documents; 4035a <u>WILL NOT</u> be attached. |
| 3. Payee Copy (4034a) -- | Will contain <u>NO</u> documents; 4035a <u>WILL NOT</u> be attached. |
| 4. Finance Office Copy (4034a) -- | Will contain <u>NO</u> documents; 4035a <u>WILL NOT</u> be attached. |
| 5. Dummy Copy (4034)** -- | Will contain <u>NO</u> documents; 4035 or 4035a <u>WILL NOT</u> be attached. |
| 6. Dummy Copy (4034) -- | Will contain <u>NO</u> documents; 4035 or 4035a <u>WILL NOT</u> be attached. |
| 7. Retained Copy (4034a) -- | Will contain duplicate supporting documents; 4035a will be attached. |

SCHEDULE OF CLASSIFICATION

Original 4034 and all 4034a's will ALWAYS be classified as "SECRET".

Invoices and other supporting documents will bear only the classification necessitated by the contents and character of such documents, irrespective of the mandatory classification of the voucher.

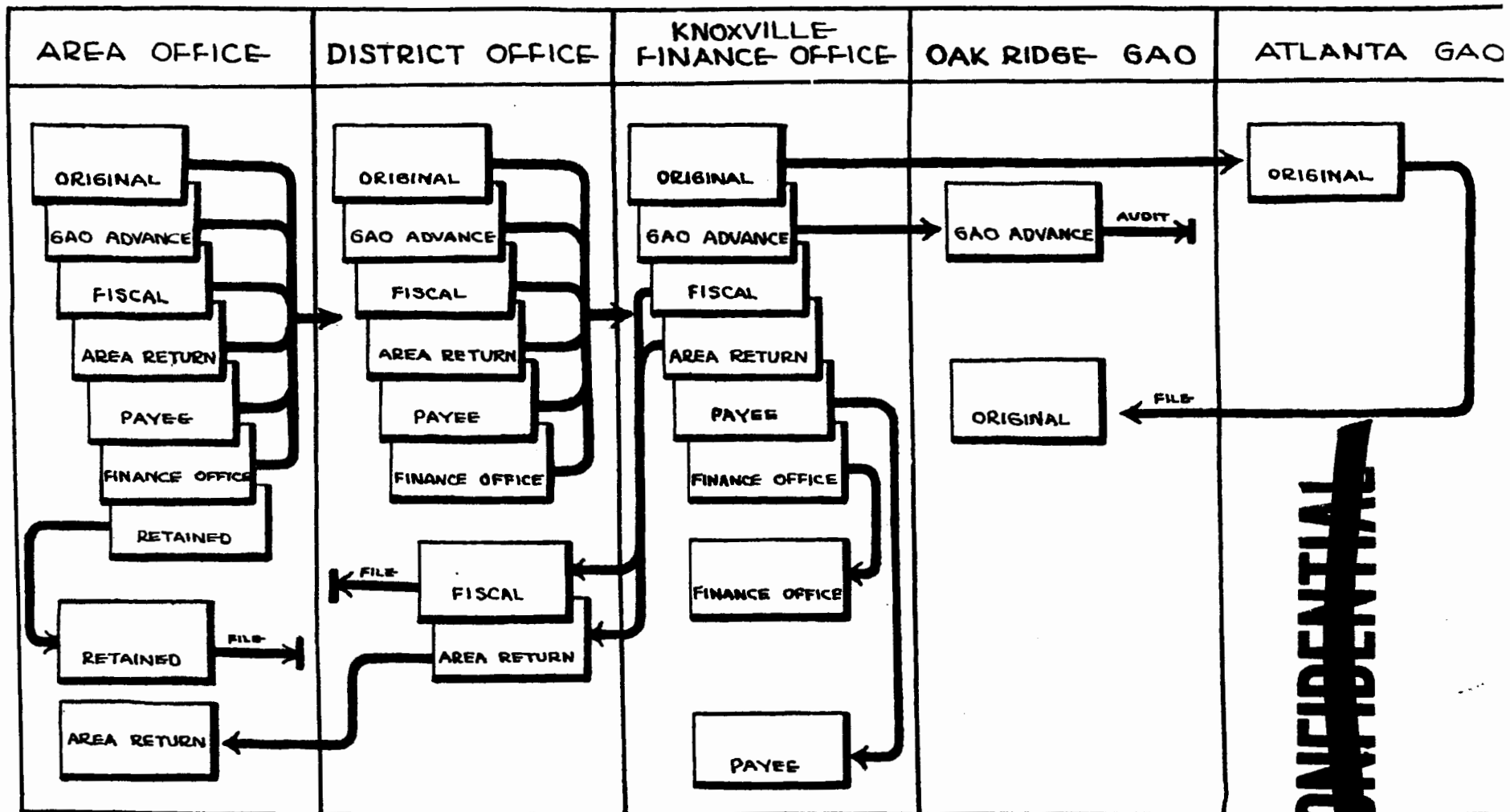
Original 4035 and all 4035a's will ALWAYS bear the classification of the supporting documents.

* All references to forms 4035 and 4035a apply only when such forms are required.

** Dummy copies will be prepared on form 4034 and will contain only the information shown on sample attached.

~~CONFIDENTIAL~~

GROUP III



~~CONFIDENTIAL~~

GROUP III

All vouchers under Group III contracts will conform to the following Schedule of Documentation and Schedule of Classification:

SCHEDULE OF DOCUMENTATION

- | | |
|-----------------------------------|---|
| 1. Original (1034) -- | Will contain all original supporting documents required and original 1035* |
| 2. GAO Advance Copy (1034a) -- | Will contain no documents; 1035a <u>WILL NOT</u> be attached. |
| 3. Fiscal Copy (1034a) -- | Will contain no documents; 1035a* <u>WILL</u> be attached. |
| 4. Area Return Copy (1034a) -- | Will contain no documents; 1035a <u>WILL NOT</u> be attached. |
| 5. Payee Copy (1034a) -- | Will contain no documents; 1035a <u>WILL NOT</u> be attached. |
| 6. Finance Office Copy (1034a) -- | Will contain no documents; 1035a <u>WILL NOT</u> be attached. |
| 7. Retained Copy (1034a) -- | Will contain duplicate supporting documents; 1035a <u>WILL</u> be attached. |

SCHEDULE OF CLASSIFICATION

Original 1034 and all 1034a's will NEVER be classified.

Invoices and other supporting documents will bear only the classification necessitated by the contents and character of such documents, irrespective of the mandatory unclassified nature of the voucher.

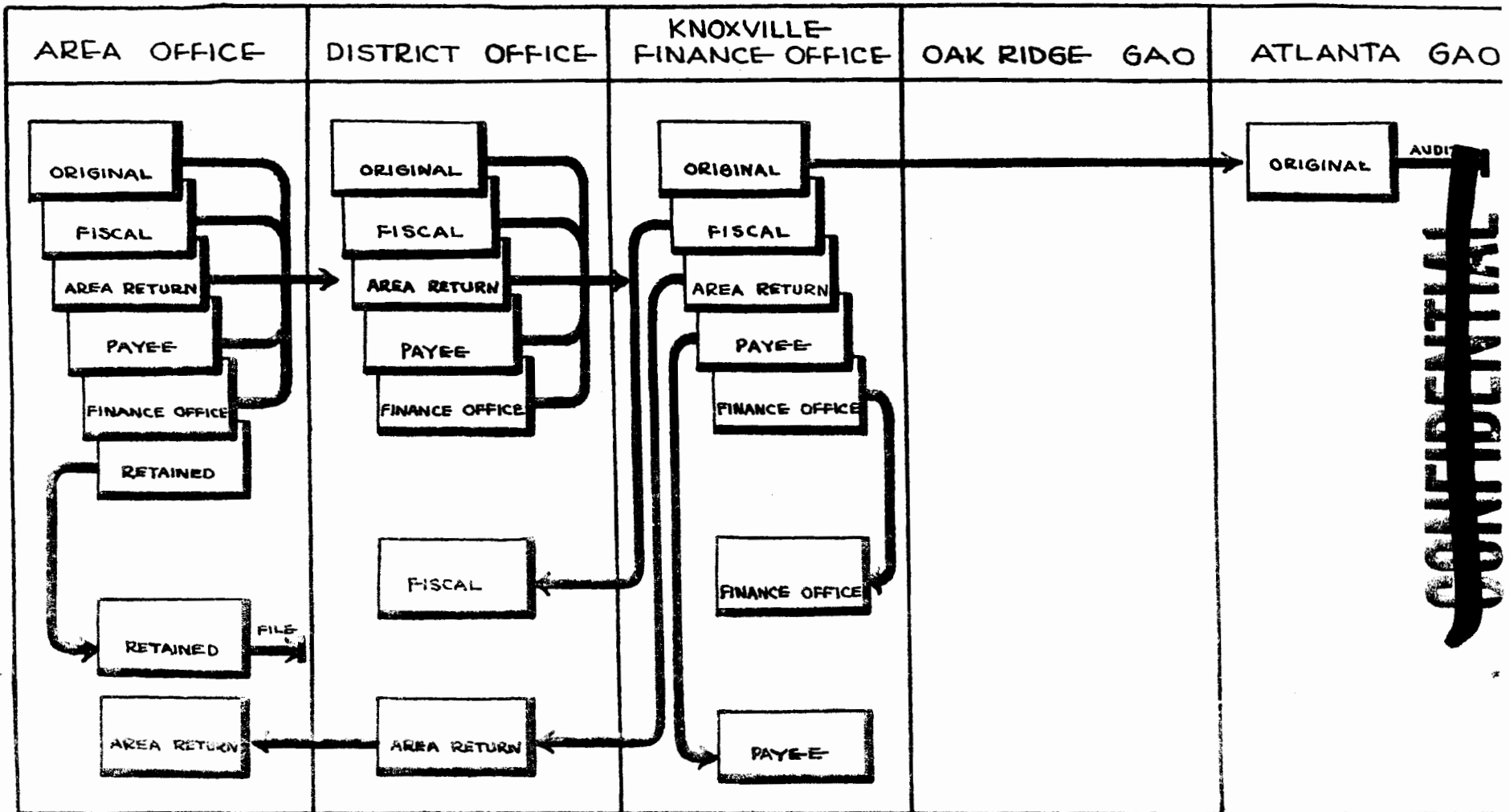
Original 1035 and all 1035a's will ALWAYS bear the classification of the supporting documents.

* All references to Forms 1035 and 1035a apply only when such forms are required.

~~CONFIDENTIAL~~

GROUP IV

CONFIDENTIAL



CONFIDENTIAL

8/24/44

~~CONFIDENTIAL~~

GROUP IV

All vouchers under Group IV contracts will conform to the following Schedule of Documentation and Schedule of Classification:

SCHEDULE OF DOCUMENTATION

- | | |
|-----------------------------------|---|
| 1. Original (1034) -- | Will contain all original supporting documents required, and original 1035* |
| 2. Fiscal Copy (1034a) -- | Will contain no documents; 1035a* <u>WILL</u> be attached. |
| 3. Area Return Copy (1034a) -- | Will contain no documents; 1035a <u>WILL</u> be attached. |
| 4. Payee Copy (1034a) -- | Will contain no documents; 1035a <u>WILL</u> be attached. |
| 5. Finance Office Copy (1034a) -- | Will contain duplicate supporting documents; 1035a <u>WILL</u> be attached. |
| 6. Retained Copy (1034a) -- | Will contain duplicate supporting documents; 1035a <u>WILL</u> be attached. |

SCHEDULE OF CLASSIFICATION

Original 1034 and all 1034a's will NEVER be classified.

Invoices and other supporting documents will bear only the classification necessitated by the contents and character of such documents, irrespective of the mandatory unclassified nature of the voucher.

Original 1035 and all 1035a's will ALWAYS bear the classification of the supporting documents.

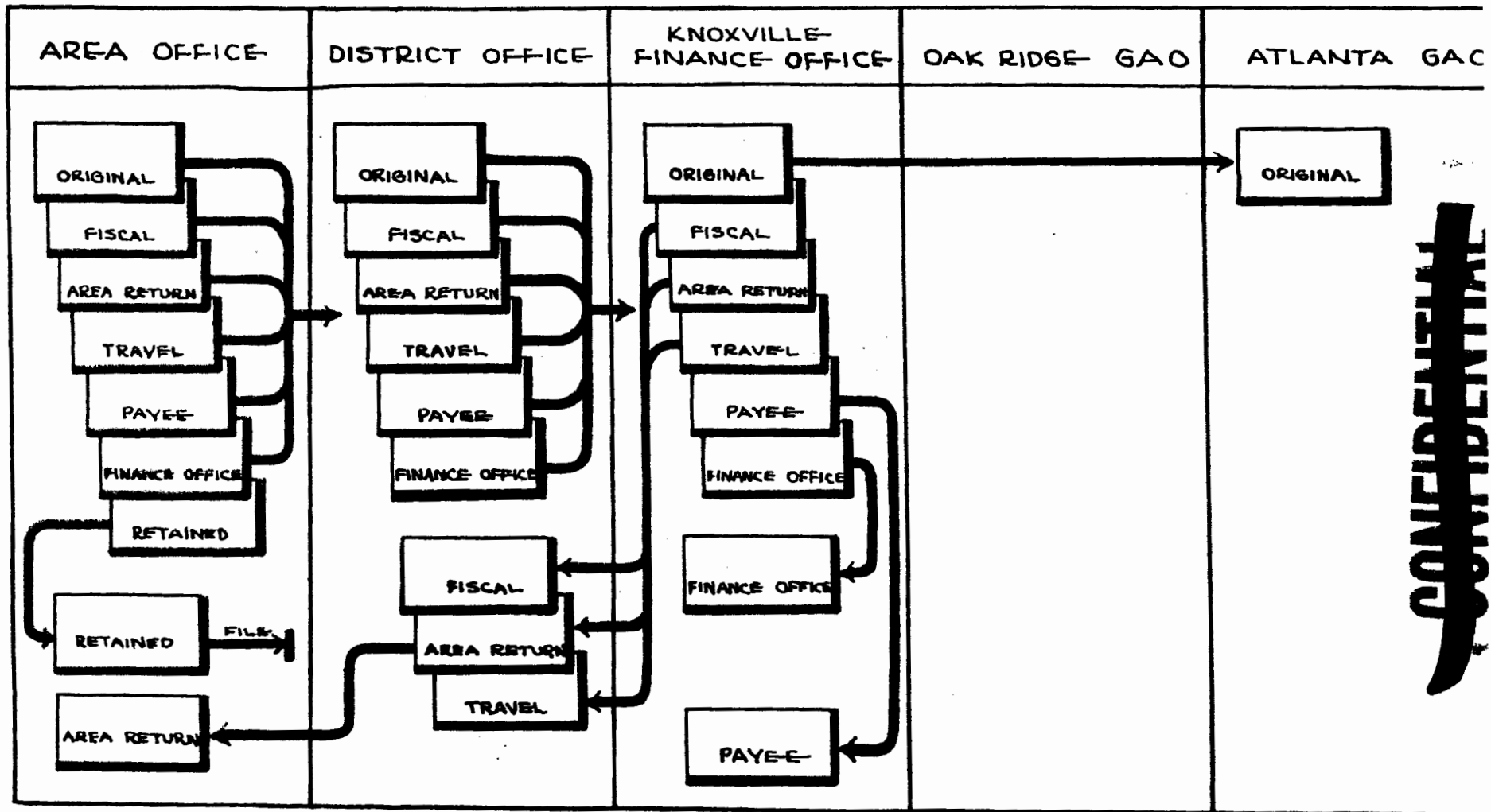
* All references to Forms 1035 and 1035a apply only when such forms are required.

~~CONFIDENTIAL~~

GROUP V-A

~~CONFIDENTIAL~~

~~CONFIDENTIAL~~



~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

GROUP V-A

All vouchers under Group V-A will conform to the following Schedule of Documentation and Schedule of Classification:

SCHEDULE OF DOCUMENTATION

- | | |
|-----------------------------------|--|
| 1. Original (4012)* -- | Will contain all original supporting documents required. |
| 2. Fiscal Copy (4012a)* -- | Will contain <u>NO</u> documents. |
| 3. Area Return Copy (4012a) -- | Will contain <u>ONLY</u> duplicate copy of travel order. |
| 4. Travel Copy (4012a) -- | Will contain duplicate supporting documents less T/R's. |
| 5. Payee Copy (4012a) -- | Will contain <u>ONLY</u> duplicate copy of travel order. |
| 6. Finance Office Copy (4012a) -- | Will contain duplicate supporting documents less T/R's. |
| 7. Retained Copy (4012a) -- | Will contain duplicate supporting documents less T/R's. |

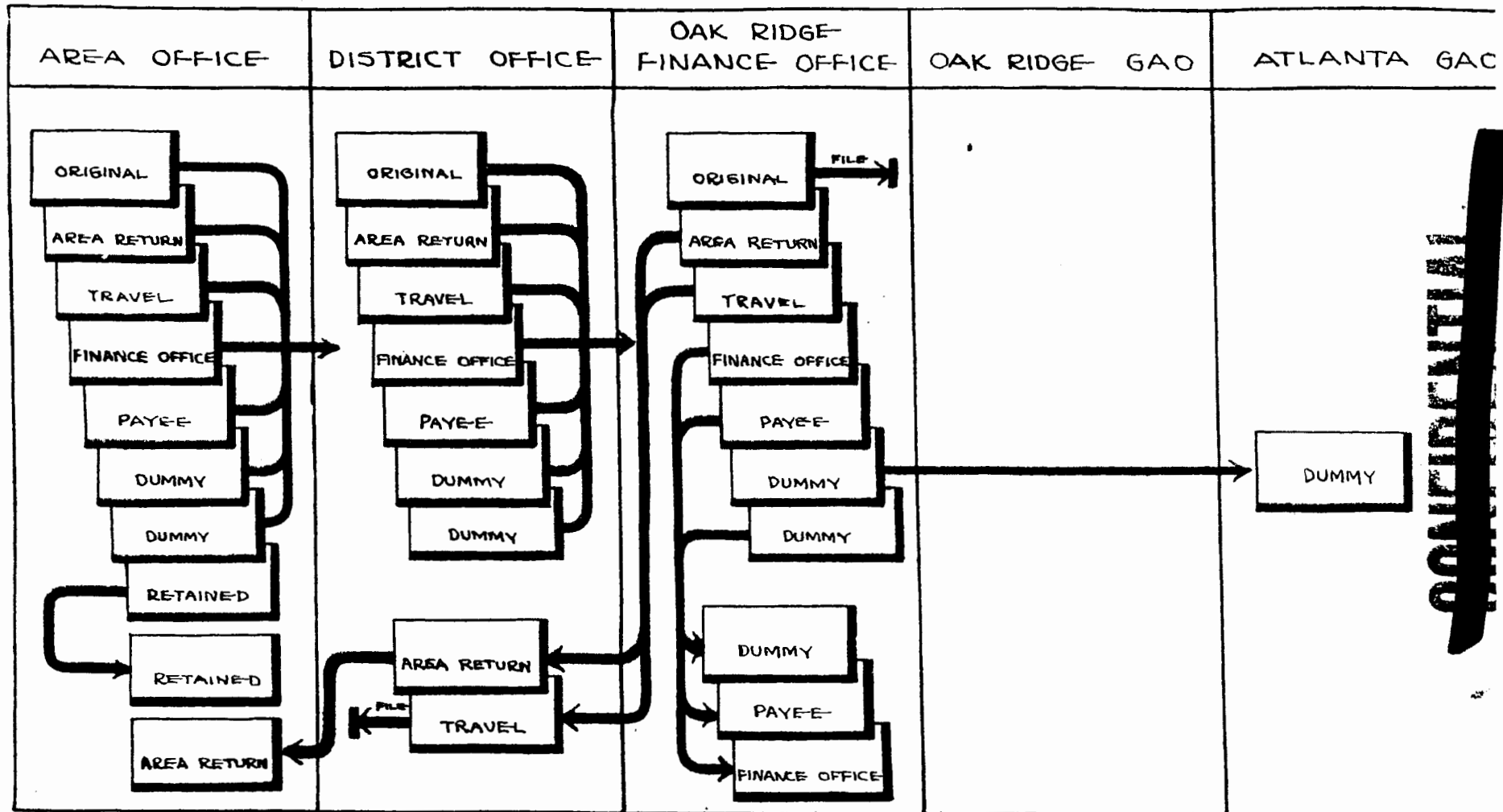
SCHEDULE OF CLASSIFICATION

Original 4012, all 4012a's, and all supporting documents will NEVER be classified.

* All references to Forms 4012 and 4012a shall apply to Forms 4071 and 4071a when the latter Forms are used to secure reimbursements to Officers claiming mileage on PCS.

~~CONFIDENTIAL~~
~~CONFIDENTIAL~~

GROUP V-B



CONFIDENTIAL

CONFIDENTIAL

~~CONFIDENTIAL~~

GROUP V-B

All vouchers under Group V-B will conform to the following Schedule of Documentation and Schedule of Classification:

SCHEDULE OF DOCUMENTATION

- | | |
|-----------------------------------|--|
| 1. Original (4012)* -- | Will contain all original supporting documents required. |
| 2. Area Return Copy (4012a)* -- | Will contain <u>NO</u> documents. |
| 3. Travel Copy (4012a) -- | Will contain duplicate supporting documents less T/R's. |
| 4. Finance Office Copy (4012a) -- | Will contain <u>NO</u> documents. |
| 5. Payee Copy (4012a) -- | Will contain <u>NO</u> documents. |
| 6. Dummy Copy (4012)** -- | Will contain <u>NO</u> documents. |
| 7. Dummy Copy (4012) -- | Will contain <u>NO</u> documents. |
| 8. Retained Copy (4012a) -- | Will contain duplicate supporting documents less T/R's. |

SCHEDULE OF CLASSIFICATION

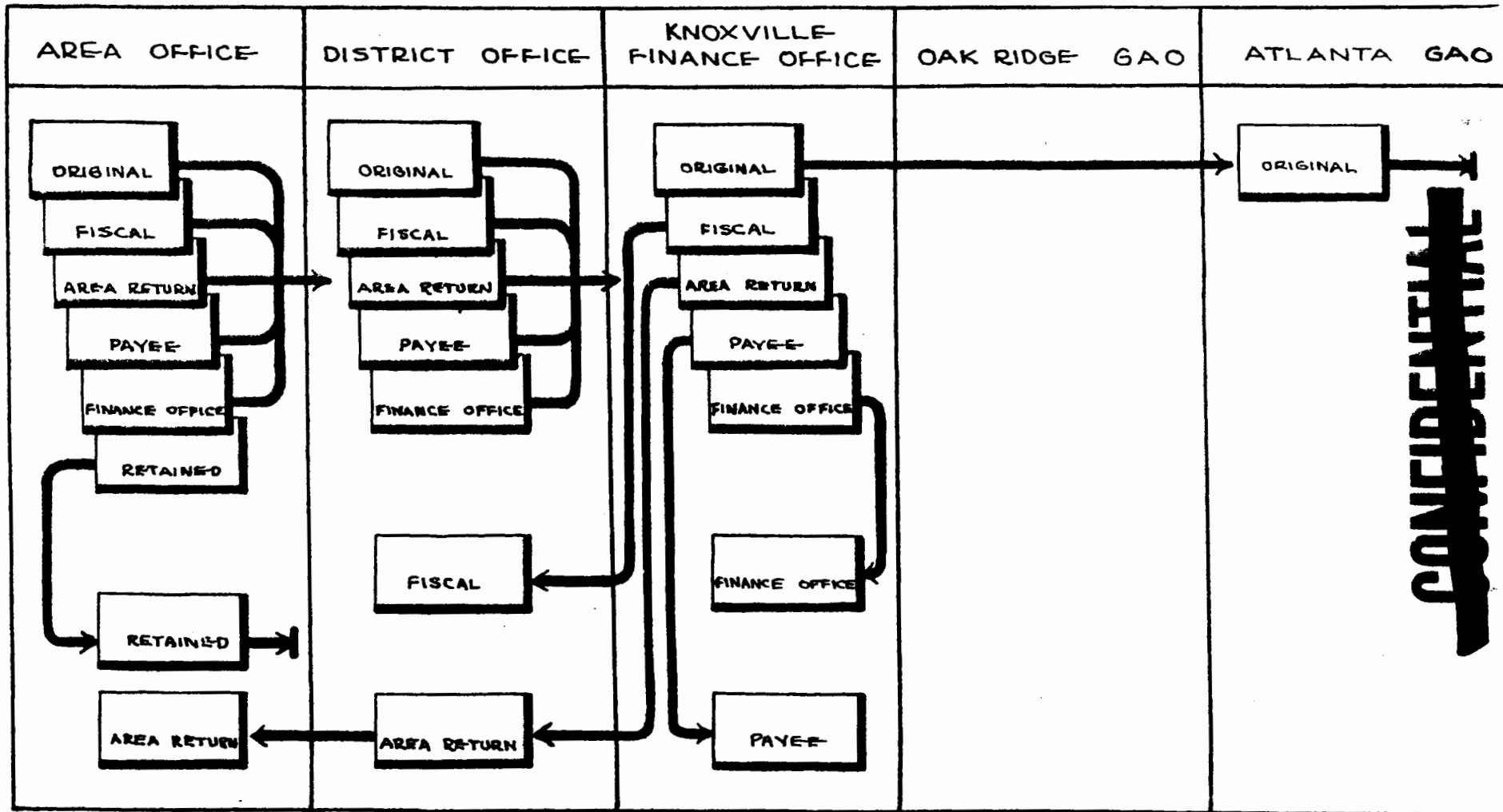
Original 4012 and all copies of 4012a's will ALWAYS be classified as District Security Regulations may require.

* All references to Forms 4012 and 4012a shall apply to Forms 4071 and 4071a when the latter forms are used to secure reimbursement to officers claiming mileage on PCS.

** Dummy copies will be prepared on Form 4012 and will contain only the information shown on sample attached.

~~CONFIDENTIAL~~

GROUP VI-A



8/24/44

~~CONFIDENTIAL~~

GROUP VI-A

All vouchers under Group VI-A will conform to the following Schedule of Documentation and Schedule of Classification:

SCHEDULE OF DOCUMENTATION

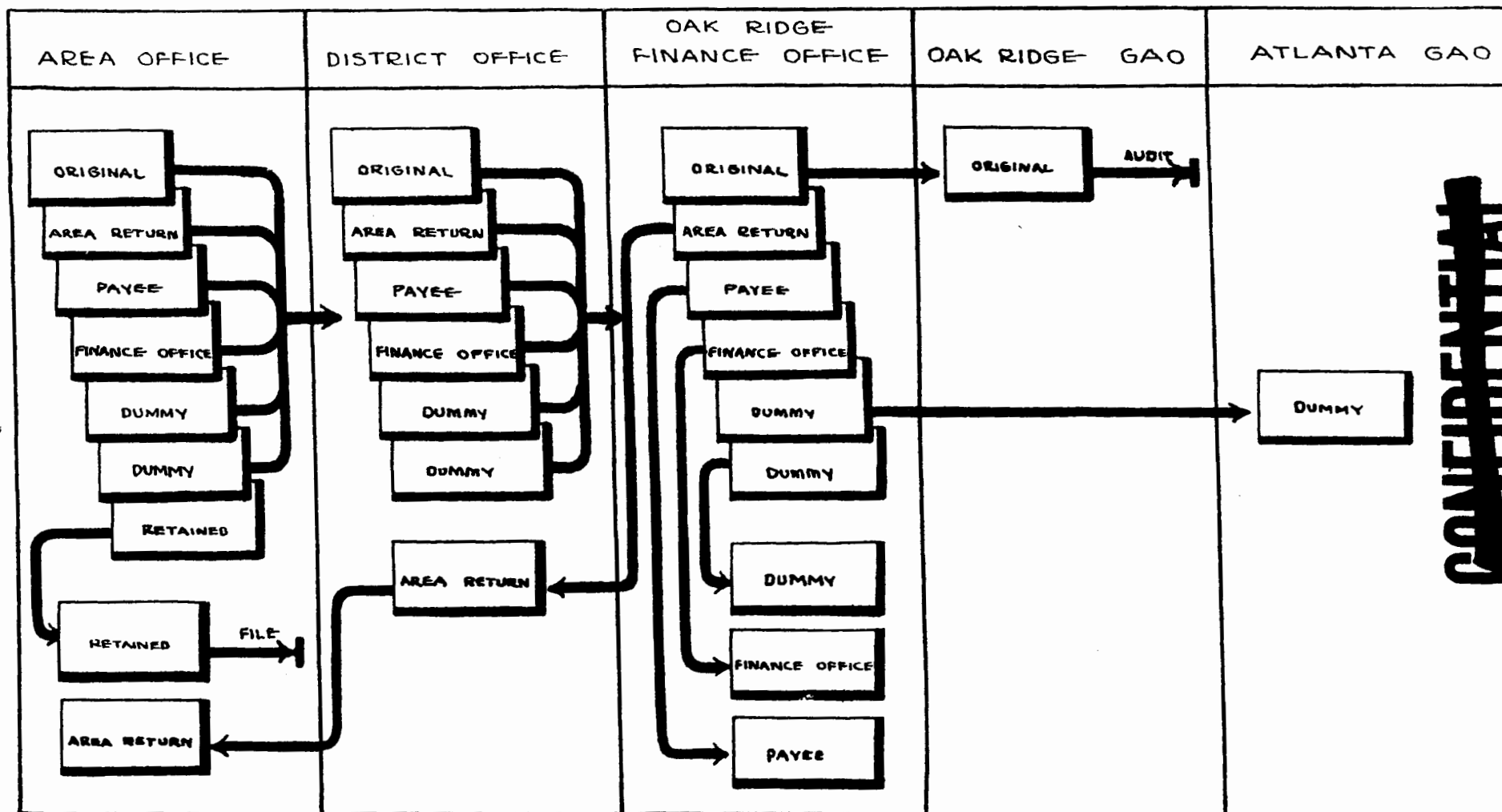
- | | |
|-----------------------------------|---|
| 1. Original (1080) -- | Will contain all original supporting documents required, plus manually signed 1064. |
| 2. Fiscal Copy (1080a) -- | Will contain <u>NO</u> documents. |
| 3. Area Return Copy (1080a) -- | Will contain <u>NO</u> documents excepting unsigned 1064. |
| 4. Payee Copy (1080b) -- | Will contain <u>NO</u> documents. |
| 5. Finance Office Copy (1080a) -- | Will contain duplicate supporting documents, plus manually signed 1064. |
| 6. Retained Copy (1080a) -- | Will contain duplicate supporting documents, including unsigned 1064. |

SCHEDULE OF CLASSIFICATION

Original 1080, all 1080a's, the 1080b, and all supporting documents will NEVER be classified.

~~CONFIDENTIAL~~

GROUP VI-B



CONFIDENTIAL

~~CONFIDENTIAL~~

GROUP VI-B

All vouchers under Group VI-B will conform to the following Schedule of Documentation and Schedule of Classification:

SCHEDULE OF DOCUMENTATION

- | | |
|-----------------------------------|--|
| 1. Original (1080) -- | Will contain all original documents requirements, plus manually signed 1064. |
| 2. Area Return Copy (1080a) -- | Will contain <u>NO</u> documents excepting unsigned 1064. |
| 3. Payee Copy (1080b) -- | Will contain <u>NO</u> documents. |
| 4. Finance Office Copy (1080a) -- | Will contain duplicate supporting documents, plus manually signed 1064. |
| 5. Dummy (1080)* -- | Will contain <u>NO</u> documents. |
| 6. Dummy (1080) -- | Will contain <u>NO</u> documents. |
| 7. Retained (1080a) -- | Will contain duplicate supporting documents, including unsigned 1064. |

SCHEDULE OF CLASSIFICATION

Original 1080, the 1080b, all 1080a's, and all supporting documents will ALWAYS be classified as District Security Regulations may require.

- * Dummy copies will be prepared on Form 1080 and will contain only the information shown on sample attached.

~~CONFIDENTIAL~~

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No.

Bu. Vol. No. 0000

**GENERAL ACCOUNTING
OFFICE PREAUDIT**

Certified for payment in the
sum of \$_____

**Comptroller General of the
United States**

By _____

U. S. _____
(Department, bureau, or establishment)

Voucher prepared at
(Give place and date)

THE UNITED STATES, Dr.,

To _____ (Payee)

Address

Payee's Account No.

PAID BY

(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms ----- % Discount Cash ----- days	Quantity	UNIT PRICE		AMOUNT	
				Cost	Per	Dollars	Cts
		Brought forward from continuation sheet(s)					
		ORIGINAL VOUCHER RETAINED BY FINANCE OFFICER					

DO NOT
CLASSIFY

DO NOT CLASSIFY

Shipped from _____ to _____ Weight _____ Government B/L No. _____ Total _____

I certify that the above bill is correct and just; that payment therefor has not been received; that all requirements as to American production and labor standards, and all conditions of purchase applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amounts billed.

(Payer must NOT use this space)

Differences

***Payee**

(This certificate not required when a like certificate is made by owner on duplicate bill or bills)

(Sign original only)

Account verified; correct for.

Per

Title

(Signature or initials)

Contract No. _____ Date 1/1 _____ Reg. No. _____ Date _____ Invoice Rec'd _____

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery prior to payment as required by law, or the services were performed as stated; that they were procured under the contract numbered above or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. _____ of "Method of or Absence of Advertising" shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and in accordance with the agreement.

†Approved for \$_____

(Sign original only)

Title

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

[illegible]

Paid by { Check No. _____ dated _____, 19____, for \$ _____ } on Treasurer of the United States in favor of
{ Cash, \$ _____, on _____, 19____ Payee _____ } payee named above.

D. O. Vou. No.
Bureau No.

ment of account must be completely filled in by payee prior to signature, and there must not be any erasure or alteration unless initialed or signed by him.)

General Accounting Office

PREAUDIT

ified for payment in the

\$

CONTROLLER GENERAL OF
THE UNITED STATES

U. S.

(Department, bureau, or establishment)

THE UNITED STATES, Dr., To

(Рэцэ)

(Address)

Official Headquarters

Domicile

Residence

(For use of Postal Service only)

PAID BY

(For use of paying office)

ORIGINAL VOUCHER RETAINED BY FINANCE OFFICER

OR PER DIEM in lieu of subsistence, mileage for personally owned motor vehicle, and/or REIMBURSEMENT

Travel and other expenses paid by me in the discharge of official duty from _____, 19____,

_____, 19____, as per itemized statement within, under authority No. _____, dated _____,

., copy of which is attached,* or has been previously furnished with voucher No. _____, paid_____.

., by -----

(Name of disbursing officer)

do solemnly swear (or affirm) that the above account and schedule are just and true in all respects; that payment therefor has not been made; and that my statement of travel performed upon transportation by air, rail, motor vehicle or otherwise correctly reflects travel performed by me on business.

(Payee will NOT use this space)

Differences _____

Account verified correct for.....

(Signature or initials)

N	Payee
---	-------

NAL

Y	Title
---	-------

Subscribed and sworn to (or affirmed) before me at 12 this _____ day of _____, 19____

Title

(To be used at discretion of department, bureau, or establishment)

Recommended for approval:

(Immediate supervising official)

certify that the official headquarters, domicile, or residence of the claimant is as stated above; that the travel was authorized from the points stated in the account, and for the period and at the subsistence rate or rates claimed, as shown by the authority on (if such authority was not issued in advance of travel) as satisfactorily explained and approved hereon as required by the Standard Government Travel Regulations; that the within itemized statement including claimant's statement of travel performed upon transportation requests has been examined and is certified correct, except as noted; and that the amounts therein claimed are just and able, except as noted.

Approved for \$_____

**SIGN
ORIGINAL
ONLY**

Title

ACCOUNTING CLASSIFICATION (For completion by administrative office)

APPROPRIATION, LIMITATION OR PROJECT SYMBOL	APPROPRIATION TITLE	LIMITATION OR PROJECT	APPROPRIATION
		AMOUNT	AMOUNT
210/50141	EPES 1940-45	\$	\$ 00.00
	508-2401 P 110-02 SW 7401		

ALLOTMENT SYMBOL	AMOUNT	ENCUMBRANCE LIQUIDATED	COST ACCOUNT		OBJECT OF EXPENDITURE	
			Symbol	Amount	Symbol	Amount
	\$			\$		\$

7 [Check No. _____, dated _____, 19____, for \$_____ } on Treasurer of the United States
in favor of payee named above.

1 Cash, \$_____, on _____

**Why?

There was no prior authority state circumstances which rendered such authority to certify and authority to approve are commensurate with the responsibility for \$_____ and over his official title _____ the approving officer will sign in the blank space below

10-1664

[REDACTED]

e duty status on first day of voucher period:

for temporary duty for approximate period

ate authorized per diem in lieu of subsistence, \$_____

here for traveler's personal convenience or through the taking of leave there is interruption of travel, deviation from the direct route, or where traveler delays at a place other than post of duty, a statement showing the facts should appear on the voucher.

Authority provides for travel to more than one point, time of arrival and departure from each should be stated in the body of the account in chronological order.
If more than one rate of allowance is authorized, full statement of application of each rate must be given in some convenient place on this voucher.

~~_____~~

(B)

(Signature of Officer)

(C)

(Signature (A) OR (B))

TOTAL AMOUNT OF VOUCHER (not to be used when totals are carried forward to continuation sheet)

**STATEMENT OF TRAVEL PERFORMED FOR WHICH REIMBURSEMENT IS NOT CLAIMED
BY TRAVELER**

[illegible]

*Railroad, steamship, airplane, bus, etc.

†Abbreviate class of service or accommodations used. Railroad: F, first class; I, intermediate class; M, mixed class; C, coach; P, Pullman accommodations; DR, drawing room; CP, compartment; BR, bedroom; SOS, single occupancy section; SEC, section; LB, lower berth; UB, upper berth; S, seat. By other mode: Number of miles traveled.

INSTRUCTIONS

1. The provisions of the travel regulations must be strictly observed in order to avoid suspensions and disallowances in the accounts.
2. When more space is required for itemization of the account, use continuation sheets (standard forms 1012b—Revised and 1012c—Revised) and fasten together in upper left-hand corner.
3. As many copies of the approved memorandum voucher may be made as required for administrative purposes.

~~SECRET~~
~~SECRET~~

SECRET
REF ID:
AAMV-3

ARMY SERVICE OFFICES
UNITED STATES ARMY OFFICE
WASHINGTON DISTRICT
OAK RIDGE, TENNESSEE
4 APRIL 1945

Subject: Methods of Procedure - General Accounting Office Inquiries
and Exceptions, and Contractor's Acknowledgment Vouchers.

Reference to Lt. Col. W. Vanden Hulck.

A. General Accounting Office Informal Inquiries:

1. Informal inquiries are received from the General Accounting Office (Oak Ridge) in three copies. The original and one copy are transmitted to the Certifying Officer concerned for reply. Thirty-day limitations are set by this office for the receipt of reply to the inquiry in order to be certain that the General Accounting Office is in receipt of an adequate reply within sixty days.

2. Replies to inquiries are received in triplicate. The reply is reviewed by the Liaison Officer and the District Audit Section in order to determine that replies are factual, complete and responsive, and to determine that security regulations are not being violated. If any reply does not appear to be adequate, or includes information which appears to be in violation of security, the Certifying Officer is so advised and is requested to alter the reply if he deems necessary.

3. One copy of the reply is retained by the Liaison Officer; two copies (including the original signed copy) are forwarded to the General Accounting Office (Oak Ridge). If the reply is incomplete, or if additional information is required to fully answer the question, the General Accounting Office will issue a supplement to the original inquiry which is handled in the same manner as the original inquiry.

4. In the event replies are unsatisfactory, or are not forthcoming within the time-limit (or extension thereto), the General Accounting Office will issue a formal Notice of Exception Standard Form 1100.

~~SECRET~~
~~SECRET~~

CS

~~SECRET~~

W/5

5. Formal Notices of Exception (Standard Form No. 1100) are received from the General Accounting Office (Oak Ridge) in five copies. One additional copy of each Form 1100 is forwarded to the General Accounting Office in Washington by the Chief Cost Auditor (Oak Ridge) at the time of issuance; two additional copies are also forwarded to the Disbursing Officer concerned. The Form 1100 is reviewed to enter the matters:

a. Deductions in the amount stated on the Form 1100 should be made from a current reimbursement voucher, as required by memorandum from the Under Secretary of War, or

b. Written reply should be made to the Form 1100.

The procedure contained in b, directly above, will apply only to those Formal Exceptions rendered against GPO contracts of a non-profit, or "hold-harmless" nature, and to those Formal Exceptions of a pro forma nature. The procedure contained in a, directly above, will apply to all other Formal Exceptions.

6. In the event it is determined that the provisions of paragraph 5a above will be followed, the original and three copies of the Form 1100 are transmitted to the appropriate Area Engineer for the necessary action. The transmittal letter will reiterate the right of the contractor involved to make claim of the amount set off by deduction if he believes it a proper charge. The original and two copies of the Form 1100 are returned to the Liaison Officer indicating the pertinent collection data as a reply to the General Accounting Office. One copy of this reply is retained by the Liaison Officer; one copy of this reply is transmitted to the General Accounting Office (Oak Ridge) for filing with the voucher. That office will then advise the General Accounting Office (Washington) that the exception has been cleared by set off. The original Form 1100 bearing reply is transmitted to the Chief, Audit Division, GAO (Washington) through appropriate channels. The Disbursing Officer concerned is notified that reply has been made.

7. In the event it is determined that the provisions of paragraph 5b above are to be followed, the original and three copies of the Form 1100 are transmitted to the appropriate Area Engineer for necessary action. The original and two copies of the Form 1100 are returned to the Liaison Officer supported by all necessary papers (correspondence, etc). One copy of this reply is retained in the files of the Liaison Officer; one copy of the reply is transmitted to the General Accounting Office (Oak Ridge);

The Original Form 1100 with reply thereto,

Copy of Internal Inquiry (if any) preceding the Form 1100 and reply thereto, and

4/4/45

Any other information pertaining to the case, will be forwarded to the Chief, Audit Division, General Accounting Office (Washington) through appropriate channels, where the entire case will be reviewed and acted upon in collaboration with authority in the Office of the Fiscal Director, AF. The Disbursing Officer concerned is notified that reply has been made. This office will be advised as to the adequacy of the reply. If the reply is adequate and the suspension is cleared, the Area Engineer will be so advised. If the suspension is sustained, the Area Engineer will be directed to effect immediate deduction, and the procedure set forth in paragraph 6 above will be followed.

6. Reclaim of Amounts Deducted as a result of Formal Notices of Exception.

1. When it is determined, as set forth in paragraph 5a above, that deduction will be made from a contractor's reimbursement voucher as a result of a Formal Notice of Exception, the contractor is advised of his right to make reclaim through channels, for such amount. The Chief Project Auditor is likewise instructed to render all assistance necessary to aid the contractor in the proper documentation and presentation of the claim.

2. Claims will be submitted on Standard Form 1024, "Public Voucher for Purchases and Services Other than Personal". Such reclaim vouchers will contain all documents, including any new or additional evidence, necessary to support the reclaim voucher. In the event the reclaim is of such nature as to require a finding of fact or determination by the Contracting Officer, such finding or determination will be in writing and submitted as a supporting document to the reclaim voucher. Inasmuch as the original documents supporting the expenditures will be attached to the previous voucher against which the exception was taken, complete cross-reference, including citation to questioned invoice(s), will be made to the previous voucher. One complete copy of the reclaim voucher including copies of supporting evidence thereto, will be prepared for submission to the General Accounting Office (Oak Ridge); a similar complete copy will be prepared for the Liaison Officer. All reclaim vouchers submitted by the contractor to the Contracting Officer (or his representative) will be supported by a letter from the claimant which will include:

a. A sworn statement that the voucher is a claim against the United States for deductions made as a result of a Formal Notice of Exception issued by the General Accounting Office, and that such deduction is considered by the claimant, to be improper;

1. A detailed explanation of the circumstances surrounding the case;

2. A request that the Contracting Officer (or his representative) present the reclaim voucher to higher authority for a ruling as to its validity.

10. The reclaim voucher will be certified for payment in the usual manner and forwarded to the Liaison Officer. Any comments and recommendations which the Certifying Officer desires to make with respect to the case will be set forth in a letter addressed to the District Engineer, and forwarded with the reclaim voucher. If the Certifying Officer believes that certification should not be made, he will nevertheless certify the voucher but will, in the above letter, state that the voucher is certified with the express understanding that an advance decision of the Comptroller General of the United States will be requested by the Engineer Disbursing Officer at Oak Ridge prior to payment.

11. The Liaison Officer will prepare, for the signature of the Engineer Disbursing Officer, a request to the Comptroller General for advance decision of the reclaim. This request will contain any pertinent information not included in the reclaim voucher or letter of transmittal. This request will be forwarded through channels to the Chief, Audit Division, General Accounting Office, Washington, together with a copy of the Form 1100 issued by the General Accounting Office (Oak Ridge) and a copy of the Informal Inquiry, if any, preceding the Form 1100 and the reply thereto. One copy of such letter together with the complete copy of the reclaim (paragraph 10 above) will be transmitted to the General Accounting Office (Oak Ridge) in order that that office may be fully informed.

12. Upon receipt of a favorable decision from the Comptroller General, the reclaim voucher will be processed for payment in the usual manner, and notification forwarded to the Contracting Officer. In the event of an adverse decision, copies thereof will be forwarded to the Contracting Officer for further transmittal to the Contractor. The final paragraph of such decisions will usually indicate the disposition of the reclaim voucher and supporting document, (i. e., retained by General Accounting Office, or returned to Administrative Office).

L. E. McCABLY, Jr.,
Captain, Corps of Engineers.

~~SECRET~~
ARMY SERVICE FORCES
United States Engineer Office
Manhattan District
Oak Ridge, Tennessee

EIDMV-20

18 January 1945

DISTRICT CIRCULAR LETTER (Costs 45-2)

Subject: Final Contract Cost Report.

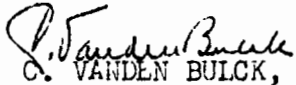
To: All Concerned.

1. Attached hereto, for the information and guidance of all concerned, is an outline of the general requirements of the Manhattan District for cost recording and cost reporting by contractors.

2. A final cost report, as required by the attached memorandum, will be obtained from each cost or cost-plus-a-fixed-fee contractor before final payment is approved. In cases where a Form 39B (Costs) is not required, the final cost statement will be prepared according to account classifications maintained for the particular contract.

3. Additional copies of inclosure for distribution to contractors will be furnished upon request.

For the District Engineer:


C. VANDEN BULCK,
Lt. Colonel, Corps of Engineers,
Assistant.

Incl.:
Cost Memorandum (5 copies)

Distribution:

"DH"

"AE"

The following Cost Circular Letters and District Memoranda are in effect:

43-1 & Suppl. 1, 3 & 6	District Memorandum 44-24
43-2 & Suppl. 1	District Memorandum 44-4
44-1 except paragraph 3 (See Fiscal 45-1)	
44-2 & Suppl. 1 and 2	
44-3	
45-1	



~~SECRET~~
~~SECRET~~
MANHATTAN DISTRICT

GENERAL REQUIREMENTS FOR CONTRACTORS' COST REPORTS

18 January 1945

PRIME OFF AND COST CONSTRUCTION CONTRACTS

1. Cost Accounting Records

a. The contractor is required to maintain adequate cost records of all costs incurred directly by the contractor as well as costs incurred directly by the government of items furnished to the contractor.

b. The classification of cost accounts and cost procedures will be consistent with recognized cost accounting principles and conform in general with the principles set forth in "War Department, Office of the Chief of Engineers, Cost Accounting Manual, Chapter II, Military Activities", revised 30 November 1943, and all supplements thereto. The contractor's regular system of cost accounting may be used when meeting these standards.

2. Cost Reports

a. As soon after physical completion of construction work as possible, the contractor shall prepare and submit to the District Office through the supervising officer a "Project Cost Summary - Military Funds, Final Detail Cost Statement", Form WD-Engineers, No. 39-B (Costs). This report shall be prepared in a comprehensive and intelligible form, setting forth adequate description and total cost of each feature of work. Deferred and overhead accounts shall be prorated to prime feature accounts on some equitable basis. Total costs will include cost of government furnished items.

b. If final cost figures are not available within a reasonable time after physical completion, a tentative cost report will be submitted marked "Tentative", to be followed immediately after total cost figures are known, with a final cost report.

c. On major construction jobs, the contractor also will be required to submit a monthly and a final cost statement in the form of cost accounts maintained in the Construction Cost Ledger.

d. On jobs financed one hundred percent with government funds or on which general ledger accounts are maintained separately, a general ledger trial balance (either in the form of a trial balance or a balance sheet) in addition to the reports required above, will be submitted monthly and a final after all financial transactions have been recorded.

~~SECRET~~

~~SECRET~~
~~SECRET~~

PRIME LUMP SUM OR UNIT PRICE CONSTRUCTION CONTRACTS

1. Cost Accounting Records

a. No special cost accounting records are required of a lump sum or unit price contractor, except in cases when government furnished items are a major part of the total costs. In this event, the contractor will maintain sufficient records for distributing costs of government furnished items to classification of pay items in the contract. When practical, engineering estimates may be used for this purpose.

2. Cost Reports

a. When government furnished items as noted in 1a above are involved, the contractor will submit only one report at end of job showing distribution of government costs to pay items in the contract.

b. The contractor (AEC or other prime contractor supervising work), or Officer in charge responsible for the work, will convert the contract costs into features of work and report same on the final detail cost statement, Form No. 39-B (Costs) mentioned in paragraph 2a above, PRIME CPFF AND COST CONSTRUCTION CONTRACTS.

SUB-CONTRACTS - CONSTRUCTION

The prime contractor will require all sub-contractors to maintain sufficient cost records for reporting to the prime the necessary information to enable the prime contractor to prepare proper cost reports. When work under a particular sub-contract is analogous to a feature of work, special cost records will not be required of the sub-contractor. Before requiring sub-contractors to maintain special records, the prime shall ascertain whether or not the sub-contractors regular accounting system will provide the necessary cost information.

OPERATION CONTRACTS & SUPPLY CONTRACTS - CPFF

1. Cost Accounting Records

a. The contractor shall maintain adequate cost records of all costs incurred directly by the contractor as well as costs of commercial items (supplies and materials furnished under a code name or symbol are not included--these are to be accounted for on a physical basis only without money values) procured directly by the government and furnished to the contractor.

~~SECRET~~

OPERATION CONTRACTS & SUPPLY CONTRACTS - CFFF (Cont'd)

1. Cost Accounting Records (Cont'd)

b. The classification of cost accounts and cost procedures will be consistent with recognized cost accounting principles and conform in general with the uniform accounts usually maintained by the particular trade or business. The contractor's regular system of cost accounting may be used when meeting these standards.

c. Proper fixed asset accounts, to record capital changes (additions and retirements) in government-owned facilities will be provided in addition to the regular operating accounts.

2. Cost Reports

a. The following statements will be submitted as of the end of each month as soon after the close of the month as possible:

(1) General Ledger Trial Balance or Balance Sheet.

(2) Operating Trial Balance (factory ledger) if one is maintained.

(3) Operating Statements.

(4) Cost Statements (Coded items furnished by government to be shown in quantity only without money values).

b. Upon completion of contract, final reports will also be submitted.

RESEARCH CONTRACTS, CFFF AND COST

1. Cost Accounting Records

a. If any major construction work is involved, paragraph one under TRIE CFFF AND COST CONSTRUCTION CONTRACTS above will apply. No Form 39-B is required for minor construction work or minor alterations and additions to existing facilities. (See District Circular Letter Control 45-3, Supplement No. 1)

b. The contractor shall maintain adequate records of all operating expenses incurred directly by the contractor, as well as expense incurred directly by the government. Costs of coded supplies and materials supplied by the government without charge are excepted--these are to be accounted for only on a physical basis.

~~SECRET~~
~~SECRET~~

RESEARCH CONTRACTS, CFFF AND COST (Cont'd)

1. Cost Accounting Records (Cont'd)

c. The classification of operating accounts will be consistent with generally recognized accounting principles and may be on an expense classification basis without providing specific cost accounts. The contractor's regular accounting system should be adequate in most instances.

d. When applicable, fixed asset accounts to record capital changes (additions and retirements) in government-owned facilities will be provided in addition to the regular operating accounts.

2. Cost Reports

a. For construction cost reports, see paragraph two under FRIME CFFF AND COST CONSTRUCTION CONTRACTS above.

b. A report by classification of expense accounts or cost accounts, as maintained by contractor, will be submitted as of the end of each month as soon after the close of the month as possible and a final report at completion of contract.

c. For minor contracts of short duration, only one report at completion of work will be required.

d. In cases where monthly reports have not been required in the past, final reports upon completion of work will be sufficient, unless special instructions to the contrary are received.

SUPPLY CONTRACTS, UNIT PRICE AND LUMP SUM

No special cost records required by government except when stipulated in the terms of the contract in connection with a price adjustment clause. The contractor will be required to maintain adequate cost accounting records when required to properly administer the terms of the contract.

MIXED CONTRACTS

Contractors performing both construction work and operations or supply under the same contract, will be required to maintain accounts and render reports for each class of work as enumerated above in the applicable paragraph.

~~SECRET~~
~~SECRET~~

GENERAL

1. One copy of each report required by this memorandum shall be submitted to the District Office marked for the attention of the District Cost Section. Copies of Form 39-B (both tentative and final) cost report will also be included in construction completion reports, in accordance with District Circular Letter Control 45-3 and supplements thereto.

2. The District Office Cost Accounting Section should be consulted for any assistance required in the application of these instructions.

~~SECRET~~
~~SECRET~~

~~SECRET~~

C O D E O F C O S T A C C O U N T S

MANHATTAN DISTRICT

OAK RIDGE, TENN.

Revised 1 December 1944

cic

~~SECRET~~
ARMY SERVICE FORCES
United States Engineer Office
Manhattan District
Oak Ridge, Tennessee

EIDIV-20

9 December 1944

Subject: Code of Cost Accounts.

To: All Concerned.

1. Effective upon receipt, the inclosed Code of Cost Accounts, revised as of 1 December 1944, will be used for all operations of the Office of the District Engineer, Manhattan District, Oak Ridge, Tennessee.
2. No deviation from these accounts will be made without prior approval of the District Cost Section.

For the District Engineer:


D. C. BOGART, JR.,
Captain, Corps of Engineers,
Assistant.

Incl.:

Code of Cost Accounts (Revised 1 Dec. 1944)

Distribution:

"D"

~~SECRET~~

~~SECRET~~SECTION IDISTRICT OVERHEAD ACCOUNTSOH-1 ENGINEERING

1.1 General

- 1.11 District Engineer's Office (including District Executive Officers and Assistants)
- 1.12 Medical Section
- 1.13 Technical Section
- 1.14 Patent Section
- 1.15 Production Control Section
- 1.16 Washington Liaison Section
- 1.17 Intelligence and Security Section
 - .171 District Office
 - .172 Baltimore Office
 - .173 San Antonio, Texas Office

1.2 Special

- 1.21 Control Section
- 1.22 Safety Section
- 1.23 Fire Protection Section
- 1.24 Police Protection Section
- 1.25 Historical Record Section
- 1.26 Public Relations Section
- 1.27 Naval Detachment Section
- 1.28 Electric Power Branch
- 1.29 District Property Audit

1.3 Clinton Engineer Works

- 1.31 Central Facilities Construction
- 1.32 Construction - Y-12
- 1.33 Construction - K-25
- 1.34 Construction - X-10
- 1.35 Construction - S-50

OH-2 OPERATIONS

2.1 General

- 2.11 Roane-Anderson Branch
 - 2.111 Office of the Chief of the Branch
 - 2.112 Utilities
 - 2.113 Maintenance
 - 2.114 Operations
- 2.12 Medical Branch
- 2.13 Communications Branch
- 2.14 Transportation Branch

2.2 Clinton Engineer Works Plants

- 2.21 Operations - Y-12 Plant
- 2.22 Operations - K-25 Plant
- 2.23 Operations - X-10 Plant
- 2.24 Operations - S-50 Plant

OH-3 CONTRACTS AND PROCUREMENT

- 3.1 Legal Section
- 3.2 Contracts and Procurement Sections
- 3.3 Special Accounts
- 3.4 Materials

OH-4 COST ACCOUNTING

- 4.1 Cost Section

OH-5 FINANCE ACCOUNTING AND AUDITING

- 5.1 Office of Fiscal Officer
- 5.2 Travel (including Transportation, Pay and Allowance and E.M. Accts.)
- 5.3 Audit
- 5.4 Finance (including Disbursing and Budget and Commercial Vouchers)
- 5.5 Insurance

OH-6 PROPERTY ACCOUNTING

- 6.1 Property Section

OH-7 ADMINISTRATION

- 7.1 General Administrative Office
- 7.2 Personnel
 - 7.21 Civilian Personnel
 - 7.22 Civil Service
- 7.3 Correspondence and Library Section
- 7.4 Classified Files and Mail and Records
- 7.5 Record Retirement
- 7.6 Office Service
- 7.7 Portography, Photography, and Photostating.
- 7.8 War Bond Section

OH-8 SERVICES

- 8.1 Priorities and Expediting
- 8.2 Materials and Equipment Section
- 8.3 Military Personnel
- 8.4 Labor Relations

~~SECRET~~

MANHATTAN DISTRICT

DISTRICT CODE OF COST ACCOUNTS

OH-9 REDISTRIBUTION AND SALVAGE

9.1 Salvage Section

OH-10 CONTRACT TERMINATION AND PRICE ADJUSTMENT

10.1 Termination and Renegotiation Section

OH-14 GENERAL EXPENSE

14.1 District Office General Overhead Expense

OH-15 ENLISTED PERSONNEL

15.1 District Office

15.2 Area Offices

15.3 Contractors

15.4 Medical Services chargeable to Allotment 506-1050 (M&HDA)

OH-16 TELEPHONE AND TELEGRAPH (Account symbol to be followed by applicable contractor or Government digit as listed in (Sub-Account breakdown scheduled below.)

OH-17 WORK PERFORMED FREE FOR OTHER GOVERNMENT OFFICES

.1 Mobile District

C-- CLEARING ACCOUNTS

1. Labor Control (for use by District Cost Section only)
2. Reimbursable Costs (Identify from whom) - (Unbilled Receivables)

SA- STOCK ACCOUNTS (for use in Cost Section only)

DEFERRED ACCOUNTS

OE- OPERATING EQUIPMENT (Account symbol to be followed by applicable contractor or government digit as listed in Sub-account Breakdown scheduled below)

- 1. Unexpendable Office Furniture, Fixtures, and Equipment
- 2. Unexpendable Special Engineer's Equipment (Rods, levels, etc.)
- 3. Small Tools
- 4. Repairs to Office Equipment
- 5. Equipment for Shops and Machinery
- 6. Fire Protection Equipment
- 7. Police Protection Equipment
- 8. Hospital and Medical Equipment

~~SECRET~~

MP- MOBILE CONSTRUCTION EQUIPMENT (Account symbol to be followed by applicable contractor or government digit as listed in Sub-account Breakdown scheduled below)

- 1. Outright Purchases of Mobile Equipment
- 2. Rental and Recapture Payments
- 3. Repair Labor
- 4. Repair Parts purchased specifically for Mobile Equipment
- 5. Repairs of Mobile Equipment by Commercial Firms
- 6. Operating Supplies (gas, oil, grease, etc.)
- 7. Equipment Acquired by Transfer (transfer price or appraised Value if transferred without cost)
- 8. Drayage Animals
- 9. Feed for Drayage Animals

FTE- Furniture, Tools and Equipment Transferred from the accounts of the contractor (identify by applicable contractor sub-account number)

Sub-Account Breakdown

- | | | |
|-----|---------------------------------------|----------------------|
| .1 | Stone & Webster Engineering Corp. | (W7401-eng-13) |
| .2 | E. I. DuPont de Nemours & Co. | (W7412-eng-23) |
| .3 | U. S. Engineer Office | (Manhattan District) |
| .4 | Tennessee Eastman Corp. | (W7401-eng-23) |
| .5 | J. A. Jones Construction Co. | (W7421-eng-11) |
| .6 | Clinton Laboratories | (W7405-eng-39) |
| .7 | Schulman Electric Co. | (W7405-eng-101) |
| .8 | W. A. Pope Plumbing Co. | (W7405-eng-100) |
| .9 | Ford, Bacon & Davis, Inc. - Constr. | (W7407-eng-19) |
| .10 | Skidmore, Owings & Merrill | (W7401-eng-60) |
| .11 | Roane-Anderson Company | (W7401-eng-115) |
| .12 | Combustion Engineering Corp. | (W7405-eng-104) |
| .13 | Kellex Corporation | (W7405-eng-23) |
| .14 | Carbide & Carbon Chemicals Corp. | (W7405-eng-26) |
| .15 | Ford, Bacon & Davis, Inc. - Operation | (W7407-eng-34) |
| .16 | H. K. Ferguson Corp. | (W7409-eng-23) |
| .17 | Fercleve Corporation | (W7409-eng-100) |
| .18 | Hooker Electro-Chemical Co. | (W7405-eng-258) |
| .19 | American Industrial Transit | (W14-108-53) |
| .20 | Stone & Webster Engineering Corp. | (W14-108-49) |
| .21 | Skidmore-Owings & Merrill | (W17-028-53) |
| .22 | Edenfield Electric Co. | (W22-075-52) |
| .23 | H. K. Ferguson Corp. | (W22-075-58) |
| .24 | Stone & Webster Engineering Corp. | (W14-108-60) |
| .25 | Monsanto Chemical - Clinton Lab. | (W35-058-71) |

~~SECRET~~

MANHATTAN DISTRICT

DISTRICT CODE OF COST ACCOUNTS

GENERAL LEDGER ACCOUNTS - DEBITS

CASH ACCOUNTS

Cash - 8-31110 (ESA A212/50905)
Cash - 6-5139 (M & HDA A212/50805)
Cash - 8-25562 (EP of E&S A210/50141)
Cash - 8-25542 (EP of E&S A210/50141)
Cash - 508-2401 (EP of E&S A210/50141)
Cash - 506-1050 (M & HDA A212/50805)
Cash - 554-1151 (WSA A212/50502)
Cash - 508-2403 (EP of E&S A210/50141.506)
Cash - 508-2408 (EP of E&S A210/50141)

ACCOUNTS RECEIVABLES

957.1 Appropriation Reimbursements
958.1 Miscellaneous Receipts
A/R-2 General Accounts Receivables
A/R (Contract Number)/A Advances to Contractors

OFF-SET ACCOUNTS - DEBITS

DO-957.2 Appropriation Reimbursements (Collections)
DO-958.2 Miscellaneous Receipts (Collections)
DO-959 Price Adjustments (Renegotiation Collections)

GENERAL LEDGER ACCOUNTS - CREDITS

ALLOTMENT ACCOUNTS

Allotment 8-31110 (ESA A212/50905)
Allotment 6-5139 (M & HDA A212/50805)
Allotment 8-25562 (EP of E&S A210/50141)
Allotment 8-25542 (EP of E&S A210/50141)
Allotment 508-2401 (EP of E&S A210/50141)
Allotment 506-1050 (M & HDA A212/50805)
Allotment 554-1151 (WSA A212/50502)
Allotment 508-2403 (EP of E&S A210/50141.506)
Allotment 508-2408 (EP of E&S A210/50141)

ACCOUNTS PAYABLE

Accounts Payable

OFF-SET ACCOUNTS - CREDITS

DO-1000* Appropriation Reimbursement Income
DO-1001* Expenditure Refund Income
DO-1002* Miscellaneous Receipts Income

* To be used only when proper account creditable cannot be determined.

~~SECRET~~

~~SECRET~~CONTRACTOR ACCOUNTS

- Contract Number/1 - Contractors earnings if a lump sum contract or Reimbursable Costs if a CPFF Contract.
- Contract Number/2 - Fixed Fee Payments (CPFF Contracts only)
- Contract Number/3 - Materials and Supplies furnished by Government to CPFF Contractor or to Lump Sum Contractor and not requiring reimbursement
- Contract Number/4 - Plant and Equipment furnished by Government to CPFF Contractor or to Lump Sum Contractor and not requiring reimbursement
- Contract Number/5 - Other Items furnished by Government to CPFF Contractor or to Lump Sum Contractor and not requiring reimbursement
- Contract Number/6 - Credits for transfers and back charges to other Contractors
- *Contract Number/7 - Accounting for special agreements or arrangements - Credit
- *Contract Number/8 - Accounting for special sales of by-products, Credit
- *Contract Number/9 - Distribution of overhead and other costs charged this District by other Government Agencies

*To be used only when authorized and issued by the District Cost Section

Note: Prefix full contract number, for example; Contract Number W7401-eng.-1 is coded 7401-1/ followed by applicable sub-account number.

~~SECRET~~

~~SECRET~~

CODE OF COST ACCOUNTS
CLINTON ENGINEER WORKS
CENTRAL FACILITIES OPERATING DIVISION

SECTION I

Letter following account Name designates Ledger
Column Headings per Schedule attached.

- CF-1 HOUSING (All types excepting Gest House)
- CF-1.1 Operating (A)
 - CF-1.2 Repair and Maintenance, Bldgs. & Equip. (B)
 - CF-1.3 Procurement and Installation of Equipment (C)
 - CF-1.9 Revenue -- Cash Collections, Payroll Deductions,
Allowances and Cost Distribution (Credit Account) (D)
- CF-2 GUEST HOUSE
- CF-2.1 Operating (A)
 - CF-2.2 Repair and Maintenance, Bldgs. & Equip. (B)
 - CF-2.3 Procurement and Installation of Equipment (C)
 - CF-2.9 Revenue -- Cash Collections, Payroll Deductions,
Allowances and Cost Distribution (Credit Account) (D)
- CF-3 to 16 incl. UNASSIGNED
- CF-17 MEDICAL DISPENSARY & HOSPITAL
- CF-17.1 Operating (A)
 - CF-17.2 Repair and Maintenance, Buildings and Equipment (B)
 - CF-17.3 Procurement and Installation of Equipment (C)
 - CF-17.4 Revenue -- Cash Collections, Payroll Deductions,
Allowance and Cost Distribution (D)
- CF-18 REPAIRS & MAINTENANCE OF PRIVATELY OWNED EQUIPMENT
- CF-18.9 Revenue -- Cash Collections, Payroll Deductions,
Allowance and Cost Distribution (D)
- CF-19 UNASSIGNED
- CF-20 UNASSIGNED
- CF-21 BUSINESS GROUP BUILDINGS (EXCEPT UNITS OPERATED BY RECREATION
ASSOCIATION - SEE ACCOUNT NO. 22)
- CF-21.1 Operating (A)
 - CF-21.2 Repair and Maintenance, Bldg. & Equip. (B)
 - CF-21.3 Procurement and Installation of Equipment (C)
 - CF-21.9 Revenue -- Cash Collections, Allowances and Cost
Distribution (Credit Account) (D)

~~SECRET~~

~~SECRET~~

CF-22 UNITS OPERATED BY RECREATION ASSOCIATION

- CF-22.1 Reimbursable Costs (A)
- CF-22.2 Repair and Maintenance, Bldgs. & Equip. (B)
- CF-22.3 Procurement and Installation of Equipment (C)
- CF-22.9 Revenue--Cash Collections, Allowances and Cost Distribution (Credit Account) (D)

CF-23 SCHOOLS

- CF-23.1 Operating (A)
- CF-23.2 Repair and Maintenance, Bldgs. & Equip. (B)
- CF-23.3 Procurement and Installation of Equipment (C)
- CF-23.9 Revenue -- Cash Collections, and Cost Distribution (Credit Account) (D)

CF-24 CHURCHES

- CF-24.1 Operating (A)
- CF-24.2 Repair and Maintenance, Bldgs. & Equip. (B)
- CF-24.3 Procurement and Installation of Equipment (C)
- CF-24.9 Revenue -- Cash Collections and Cost Distribution (Credit Account) (D)

CF-25 RESTAURANTS

- CF-25.1 Operating (E)
- CF-25.2 Repair and Maintenance, Bldgs. & Equip. (B)
- CF-25.3 Procurement and Installation of Equipment (C)
- CF-25.9 Revenue -- Cash Collections, Payroll Deductions, Allowances and Cost Distribution (Credit Account) (D)

CF-26 FARMING

- CF-26.1 Operating (F)
- CF-26.2 Repair and Maintenance of Equipment (B)
- CF-26.3 Procurement of Equipment (C)
- CF-26.9 Revenue -- Cash Collections and Cost Distribution (Credit Account) (D)

CF-27 LAUNDRY

- CF-27.1 Operating
 - CF-27.11 Operating Laundry Dept. - Direct Costs (G)
 - CF-27.12 Operating Cleaning & Dyeing Dept. Direct Costs (G)
 - CF-27.13 General & Miscellaneous - Indirect Costs (A)

~~SECRET~~

~~SECRET~~

SECTION I (Cont'd.)

CF-27.2 Repair and Maintenance

- CF-27.21 Laundry Department (Equipment) (B)
- CF-27.22 Cleaning & Dyeing Department (Equipment) (B)
- CF-27.23 General (Building & General Equipment) (B)

CF-27.3 Procurement and Installation of Equipment

- CF-27.31 Laundry Department Equipment (C)
- CF-27.32 Cleaning & Dyeing Department (Equipment) (C)
- CF-27.33 General Equipment (C)

CF-27.9 Revenue -- Cash Collections and Cost Distribution
(Credit Account)

- CF-27.91 Laundry Department (D)
- CF-27.92 Cleaning & Dyeing Department (D)

CF-28 CENTRAL REPAIR AND MAINTENANCE - BUILDINGS ONLY

- CF-28.1 Operating (F)
- CF-28.3 Procurement and Installation of Equipment (C)
- CF-28.9 Cost Distribution (Credit)

CF-29 & 30 UNASSIGNED

CF-31 WATER SYSTEM

- CF-31.1 Operating (H)
- CF-31.2 Repair and Maintenance - Entire System (B)
- CF-31.3 Procurement and Installation of Equipment (C)
- CF-31.9 Cost Distribution (Credit Account) (D)

CF-32 SEWER SYSTEM

- CF-32.1 Operating (H)
- CF-32.2 Repair and Maintenance - Entire System (B)
- CF-32.3 Procurement and Installation of Equipment (C)
- CF-32.9 Cost Distribution (Credit Account) (D)

CF-33 ELECTRIC SYSTEM

- CF-33.1 Operating (I)
- CF-33.2 Repair and Maintenance - Entire System (B)
- CF-33.3 Procurement and Installation of Equipment (C)
- CF-33.4 Street Lighting - Servicing and Maintenance (J)
- CF-33.9 Cost Distribution (Credit Account) (D)

~~SECRET~~

~~SECRET~~

SECTION I (Cont'd.)

CF-34 CENTRAL HEATING

- CF-34.1 Operating (H)
- CF-34.2 Repair and Maintenance, Bldgs. & Equip. (B)
- CF-34.3 Procurement and Installation of Equipment (C)
- CF-34.9 Cost Distribution (Credit Account) (D)

CF-35 REFUSE COLLECTION AND DISPOSAL

- CF-35.1 Operating (K)
- CF-35.2 Repair and Maintenance Equipment (B)
- CF-35.3 Procurement and Installation of Equipment
(Except mobile plant - See Acct. No. CF-39.1) (C)
- CF-35.4 Work Let by Contract (open a subaccount for each contract) (L)
- CF-35.9 Revenue -- Cash Collections, Payroll Deductions, and Cost Distribution (Credit Account) (D)

CF-36 ROADS AND WALKS

- CF-36.1 Street cleaning, Sprinkling and Snow Removal (K)
- CF-36.2 Repair and Maintenance of Streets, Roads and Walks (K)
- CF-36.3 Procurement of Equipment (except Mobile Plant.
See Account No. CF-39.1) (C)
- CF-36.4 Additional Construction (subaccount for each work order, H. L. Job or Contract) (X)
- CF-36.9 Cost Distribution (Credit Account) (D)

CF-37 GROUNDS

- CF-37.1 Maintenance of Grounds (Cleaning, Grass Cutting, Watering, etc.) (K)
- CF-37.2 Repair and Maintenance of Equip. (except Mobile Plant. See Acct. No. CF-39.2) (B)
- CF-37.3 Procurement of Equipment (except Mobile Plant.
See Acct. No. CF-39.1) (C)
- CF-37.4 Additional Clearing & Grading (subaccount for each work order or contract) (X)
- CF-37.9 Cost Distribution (Credit Account) (D)

CF-38 SHOPS

- CF-38.1 Direct costs on Work Orders (labor, materials, plant, and misc.) Show Work Order Number (M)
 - CF-38.2 Repair and Maintenance of Shops (Bldgs. & Equip) (B)
 - CF-38.3 Procurement and Installation of Equipment (C)
 - CF-38.4 General Shop Overhead (superintendence, clerical, utilities, upkeep and general expense) (A)
 - CF-38.9 Cost Distribution and Revenue (Credit Account) (D)
- ~~SECRET~~

CF-39 MOBILE MAINTENANCE AND SERVICE PLANT (Trucks, Autos, Compressors, etc. permanently assigned to control facilities).

- CF-39.1 Operating (fuel, lubricants and supplies. Do not include labor. Charge labor direct to function on which plant is used.) (H)
- CF-39.2 Repair and Maintenance (labor, parts, work orders and outside repairs) (B)
- CF-39.3 Procurement of Equipment (new items purchased and items transferred from other units within the District or from other Engineer Offices. Credit this account with items transferred out) (C)
- CF-39.4 Rented Equipment (including operating and maintenance costs at Government expense) (O)
- CF-39.9 Cost Distribution and Revenue (Credit Account) (D)

CF-40 TELEPHONE (X)

(Subaccounts to be provided later)

CF-41 to 44 UNASSIGNED

CF-45 TRANSPORTATION BRANCH

- CF-45.1 Administration and Clerical

CF-46 to 55 RESERVED FOR TRANSPORTATION BRANCH

CF-56 GENERAL AND ADMINISTRATIVE (OFFICE)

- CF-56.1 Administration, Engineering, Clerical and Custodial (A)
- CF-56.2 Repair and Maintenance Building and Equipment (B)
- CF-56.3 Procurement and Installation of Equipment (C)
- CF-56.9 Cost Distribution (Credit Account) (D)

CF-57 MISCELLANEOUS LABOR CREWS NOT OTHERWISE CHARGEABLE (When this account is charged a description of the work must be given)

- CF-57.1 General Labor, Supplies and Plant (A)
- CF-57.9 Cost Distribution (Credit Account)

CF-58 SPECIAL SERVICES (Labor, Supplies and Plant)

- CF-58.1 Fuel Deliveries (X)
 - 58.11 Coal
 - 58.111 Procurement of Coal
 - 58.112 Revenue -- Cash Collections, Payroll Deductions Allowances, Cost Distribution (D)
 - 58.12 Wood
 - 58.121 Procurement of Wood
 - 58.122 Revenue -- Cash Collections, Payroll Deductions Allowances, Cost Distribution (D)
- CF-58.2 Ice Deliveries (X)
- CF-58.3 Moving Household Goods (X)

~~SECRET~~
~~SECRET~~

SECTION I (Cont'd.)

CF-60 STOCK ACCOUNT (X)

(Subaccounts to be provided as required)

~~SECRET~~

~~SECRET~~
LEDGER COLUMN HEADINGS
CENTRAL FACILITIES COST ACCOUNTS

- A - 1. Labor
2. Materials and Supplies
3. Miscellaneous Non-Personal Services and Expense
4. Utilities (Electric-Water-Heating)
5. Plant
6. Overhead
7. Balance
- B - 1. Labor
2. Materials and Supplies
3. Miscellaneous Non-Personal Services & Expense
4. Work Orders (Govt. Shops)
5. Plant
6. Outside Repair Work
7. Balance
- C - 1. Equipment Cost (Purchase Price or Appraised Value)
2. Transportation Cost, including Packing and Handling
3. Installation Costs
4. Credit Column (for transfers out)
5. Balance
- D - 1. Cash Revenue
2. Payroll Deduction Revenue
3. Allowances
4. Cost Distribution
5. Balance
- E - 1. Labor
2. Food and Beverages
3. Materials and Supplies
4. Miscellaneous Non-Personal Services and Expense
5. Utilities (Electric-Water-Heating)
6. Plant
7. Overhead
8. Balance
- F - 1. Labor
2. Materials and Supplies
3. Miscellaneous Non-Personal Services and Expense
4. Contract Work
5. Plant
6. Balance

~~SECRET~~
LEDGER COLUMN READINGS (Cont'd)

- G - 1. Labor
2. Material and Supplies
3. Miscellaneous Non-Personal Service and Expense
4. Balance
- H - 1. Labor
2. Materials and Supplies (except fuel and lubricants)
3. Miscellaneous Non-Personal Services and Expense
4. Fuel and Lubricants
5. Plant
6. Overhead
7. Balance
- I - 1. Labor
2. Materials and Supplies
3. Miscellaneous Non-Personal Services and Expenses
4. Purchased Power
5. Plant
6. Overhead
7. Balance
- J - 1. Labor
2. Material and Supplies
3. Miscellaneous Non-Personal Services and Expense
4. Power
5. Plant
6. Balance
- K - 1. Labor
2. Materials and Supplies
3. Miscellaneous Non-Personal Services and Expense
4. Plant
5. Overhead
6. Balance
- L - 1. Contractor's Earnings
2. Items Furnished by Govt. without cost
- M - 1. Labor
2. Materials and Supplies
3. Miscellaneous Non-Personal Services and Expense
4. Plant
5. Outside Repair Work
6. Balance

~~SECRET~~
LEDGER COLUMN HEADINGS (Cont'd)

- N - 1. Fuel
2. Lubricants
3. Miscellaneous Operating Supplies
4. Washing & Polishing
5. Balance
- O - 1. Rental Payments
2. Operating Costs at Govt. Expense
3. Repair & Maintenance at Govt. Expense
4. Miscellaneous
5. Balance
- X - To be provided later

SECTION II

Code of Accounts covering transfers of material and equipment not involving expenditures.

A. DISTRIBUTIONS,

Materials or equipment acquired from Supply Contractors and distributed to a using contractor.

Contract No./23 - Materials and supplies purchased on supply contracts distributed to a lump sum of CPFF contractor without Charge (Debit)

Contract No./24 - Plant and Equipment purchased on supply contracts and distributed to a lump sum of CPFF contractor without Charge (Debit)

Contract No./25 - Other items purchased on supply contracts and distributed to a lump sum or CPFF contractor without Charge (Debit)

Contract No./26 - Supply contracts distributed without charge to a lump sum or CPFF contractor. (Credit)

P. TRANSFERS

Materials and equipment transferred within the Manhattan District without reimbursement.

Contract No./33 --Materials and supplies transferred from one CPFF or lump sum contractor to another without reimbursement.

Contract No./34 - Plant and equipment transferred from one CPFF or lump sum contractor to another without reimbursement.

Contract No./35 - Other items transferred from one CPFF or lump sum contractor to another without reimbursement.

Contract No./36 - Transfers between CPFF and or lump sum contractors. (Credit)

Contract No./37 - Credit for services rendered to CPFF, Lump Sum Contractors, or U.S.E.D. where no reimbursement is required.

~~SECRET~~
~~SECRET~~

MANHATTAN DISTRICT

DISTRICT CODE OF COST ACCOUNTS

C. FREE ISSUES

Materials and Equipment received by the Government without reimbursement and distributed to using contractors.

*Contract No./43 - Materials and supplies received from another government agency requiring no adjustment of funds and furnished to a using contractor without charge.

*Contract No./44 - Plant and Equipment received from another government agency requiring no adjustment of funds and furnished to a using contractor without charge.

*Contract No./45 - Other items received from another government agency requiring no adjustment of funds and furnished to a using contractor without charge.

Contract No./46 - Credit for materials and/or equipment transferred from the Manhattan District to another government agency without reimbursement. (Contra Entry-940)

* Contra Entry-952-

MANHATTAN DISTRICT

DISTRICT CODE OF COST ACCOUNTS

SECTION II

DEFERRED ACCOUNTS

OE- OPERATING EQUIPMENT (Account symbol to be followed by applicable contractor or government digit as listed in Sub-Account breakdown scheduled below:)

<u>Transfers with-</u> <u>In Project</u>	<u>Free</u> <u>Issues</u>	<u>Account Description</u>
OE- 31.	OE-41.	Unexpendable Office Furniture Fixtures and Equipment
32.	42.	Unexpendable Special Engineer's Equipment (rods, levels, etc.)
33.	43.	Small Tools
34.	44.	Repairs to Office Equipment
35.	45.	Equipment for Shops and Machinery
36.	46.	Fire Protection Equipment
37.	47.	Police Protection Equipment
38.	48.	Hospital and Medical Equipment

MP- MOBILE CONSTRUCTION EQUIPMENT (Account symbol to be followed by applicable contractor or government digit as listed in Sub-Account breakdown scheduled below.)

MP- 31.	MP-41.	Outright Purchase of Mobile Equipment
32.	42.	Rental and Recapture Payments
33.	43.	Repair Labor
34.	44.	Repair Parts purchased specifically for Mobile Equipment
35.	45.	Repairs of Mobile Equipment by Commercial Firms
36.	46.	Operating Supplies (gas, oil, grease, etc.)
37.	47.	Equipment acquired by transfer (transfer price or appraised value if transferred without cost)
38.	48.	Drayage Animals
39.	49.	Feed for Drayage Animals

FTE-Furniture, Tools, and Equipment transferred from the accounts of the contractor (identify applicable contractor sub-account number)

FTE-3.* FTE-4.* Furniture, Tools, and Equipment transferred from the accounts of the contractor (*identify by contract or sub-account number)

~~SECRET~~SUB-ACCOUNT BREAKDOWN

.1	Stone & Webster Engineering Corp.	(W7401-eng-13)
.2	E. I. DuPont de Nemours & Co.	(W7412-eng-23)
.3	U. S. Engineer Office	(Manhattan District)
.4	Tennessee Eastman Corp.	(W7401-eng-23)
.5	J. A. Jones Construction Co.	(W7421-eng-11)
.6	Clinton Laboratories	(W7405-eng-39)
.7	Schulman Electric Co.	(W7405-eng-101)
.8	W. A. Pope Plumbing Co.	(W7405-eng-100)
.9	Ford, Bacon & Davis, Inc. - Constr.	(W7407-eng-19)
.10	Skidmore, Owings & Merrill	(W7401-eng-69)
.11	Roane-Anderson Company	(W7401-eng-115)
.12	Combustion Engineering Corp.	(W7405-eng-104)
.13	Kellex Corporation	(W7405-eng-23)
.14	Carbide & Carbon Chemicals Corp.	(W7405-eng-26)
.15	Ford, Bacon & Davis, Inc. - Operation	(W7407-eng-34)
.16	H. K. Ferguson Corp.	(W7409-eng-23)
.17	Ferclave Corporation	(W7409-eng-100)
.18	Hooker Electro-Chemical Co.	(W7405-eng-258)
.19	American Industrial Transit	(W14-108-53)
.20	Stone & Webster Engineering Corp.	(W14-108-49)
.21	Skidmore, Owings & Merrill	(W17-028-53)
.22	Edenfield Electric Co.	(W22-075-52)
.23	H. K. Ferguson	(W22-075-58)
.24	Stone & Webster Engineering Corp.	(W14-108-60)
.25	Monsanto Chemical Co. - Clinton Lab.	(W35-058-71)

OFF-SET ACCOUNTS - DEBITS

- *-940 Materials, Supplies, and Equipment Transferred from Project Without Charge.
- *-949 Materials, Supplies, and Equipment Transferred to another unit of the Manhattan District without reimbursement.

- CREDITS

- *-942 Services Received Without Charge
- *-950 Materials, Supplies, and Equipment Received from another unit of the Manhattan District without reimbursement.
- *-952 Materials, Supplies, and Equipment Transferred to Project without charge.
- *-954 Costs Chargeable to Funds Other Than Those for Which the Corps of Engineers is responsible.
- *- Prefix code symbol with Area Number or "DO" for District Office.

MANHATTAN DISTRICT

~~SECRET~~

DISTRICT CODE OF COST ACCOUNTS

CONTROL ACCOUNTS - AREA OFFICES

Transfers With-
in Project

Free
Issue

Area *-31	Area *-41	LABOR
Area *-32	Area *-42	MATERIALS, SUPPLIES, SERVICES
Area *-33	Area *-43	EQUIPMENT
Area *-34	Area *-44	TRAVEL
Area *-35	Area *-45	TRANSPORTATION OF THINGS
Area *-36	Area *-46	TELEPHONE, TELETYPE, & TELEGRAPH
Area *-37	Area *-47	MISC. & GENERAL

* Prefix code symbol with Area number - Area numbers on file in District Cost Section.

OH-314.1 OH-414.1 District Office General Overhead Expense.

All other District accounts to be costed with the value of material and/or equipment furnished without reimbursement will be coded as above, i.e.:

- a. Transfers - Prefix regular code symbol number with digit "3".
- b. Free Issue - Prefix regular code symbol number with digit "4".

~~SECRET~~
- 20 -

MANHATTAN DISTRICTDISTRICT CODE OF COST ACCOUNTSAREA ACCOUNTS

<u>Transfers With-</u> <u>in Project</u>	<u>Free</u> <u>Issues</u>	<u>Area Location</u>
Area 1-3*	Area 1-4*	Boston Area Office
Area 2-3*	Area 2-4*	Chicago Area Office
Area 2B-3*	Area 2B-4*	Evergreen Area Office
Area 3-3*	Area 3-4*	St. Louis Area Office
Area 4-3*	Area 4-4*	Trail Area Office
Area 5-3*	Area 5-4*	California Area Office
Area 7-3*	Area 7-4*	Wilmington Area Office
Area 8-3*	Area 8-4*	Tonawanda Area Office
Area 9-3*	Area 9-4*	New York Area Office
Area 10-3*	Area 10-4*	Beverly Area Office
Area 11-3*	Area 11-4*	Ames Area Office
Area 12-3*	Area 12-4*	Santa Fe Area Office
Area 13-3*	Area 13-4*	Milwaukee Area Office
Area 14-3*	Area 14-4*	Hanford Engineer Works
Area 15-3*	Area 15-4*	Alabama Ordnance Works
Area 16-3*	Area 16-4*	Morgantown Ordnance Works
Area 17-3*	Area 17-4*	Wabash River Ordnance Works
Area 18-3*	Area 18-4*	Colorado Area Office
Area 19-3*	Area 19-4*	Los Angeles Area Office
Area 20-3*	Area 20-4*	Columbia Area Office
Area 21-3*	Area 21-4*	Detroit Area Office
Area 22-3*	Area 22-4*	Decatur Area Office
Area 23-3*	Area 23-4*	Rochester Area Office
Area 24-3*	Area 24-4*	Murray Hill Area Office
Area 25-3*	Area 25-4*	Madison Sq. Area Office
Area 26-3*	Area 26-4*	Cleveland Area Office

* Include applicable ledger column number, i.e. "2" for material, "3" for equipment, etc. (See Section "Control Accounts - Area Offices" for detail)

~~SECRET~~

MANHATTAN DISTRICT HISTORY

BOOK I - GENERAL

VOLUME 5 - FISCAL PROCEDURES

APPENDIX "D"

REFERENCES

<u>No.</u>	<u>DESCRIPTION</u>	<u>LOCATION</u>
1 ✓	Budget and Accounting Act of 1921 (Public No. 13, 67th Congress) (42 Stat. 20)	
2 ✓	Field Progress Reports	District Office File No. 600.914
3	Monthly Operations Reports	District Office File No. 600.914
4 ✓	Report, 13 June 1942 by J. B. Conant, Chairman NDRC and V. Bush, Director OSRD, approved by Hon. H. A. Wallace, Vice-President to U. S.; Hon. H. L. Stimson, Secretary of War and Gen. Geo. C. Marshall, Chief of Staff; containing recommendation that authority to over-obligate funds be granted.	Filed in Office of Col. K. D. Nichols
5 ✓	Manual for Administrative Audit of Cost Plus-Fixed-Fee Construction Contracts, issued by the Corps of Engineers 29 August 1942.	
6 ✓	War Department Technical Manual 14-1000, Administrative Audit Procedures for Cost-Plus-Fixed-Fee Supply Contracts, issued March 1944.	
7 ✓	War Department Technical Manual 14-504, Payment for Supplies and Nonpersonal Services, issued 1 December 1943.	
8	Teletype from District Engineer to Area Engineer, Hanford Engineer Works, dated 24 March 1944.	District Office File No. Man. 156
9	Letter from District Engineer to Chief of Engineers dated 26 October 1944, Subject: Audit Reports - Advance Payments to Contractors.	District Office File No. Man. 132.2

~~SECRET~~

~~SECRET~~
~~SECRET~~

MANHATTAN DISTRICT HISTORY

BOOK I - GENERAL

VOLUME 5 - FISCAL PROCEDURES

APPENDIX "D"

REFERENCES

<u>No.</u>	<u>DESCRIPTION</u>	<u>LOCATION</u>
1	Budget and Accounting Act of 1921 (Public No. 13, 67th Congress) (42 Stat. 20)	
2	Field Progress Reports	District Office File No. 600.914
3	Monthly Operations Reports	District Office File No. 600.914
4	Letter 13 June from J. B. Conant, Chairman NDHC and V. Bush, Director OSRD to: Hon. H. A. Wallace, Vice-President to U. S.; Hon. H. L. Stimson, Secretary of War and Gen. Geo. C. Marshall, Chief of Staff; containing recommendation that authority to over-obligate Funds be granted.	Filed in office of Col. K. D. Nichols
5	Manual for Administrative Audit of Cost Plus-Fixed-Fee Construction Contracts, issued by the Corps of Engineers 29 August 1942.	
6	War Department Technical Manual 14-2000, Administrative Audit Procedures for Cost-Plus-Fixed-Fee Supply Contracts, issued March 1944.	
7	War Department Technical Manual 14-504, Payment for Supplies and Nonpersonal Services, issued 1 December 1943.	
8	Teletype from District Engineer to Area Engineer, Hanford Engineer Works, dated 24 March 1944.	District Office File No. Man.156 Hanford.
9	Letter from District Engineer to Chief of Engineers dated 26 October 1944, Subject: Audit Reports- Advance Payments to Contractors.	District Office File No. Man.132.2

<u>No.</u>	<u>DESCRIPTION</u>	<u>LOCATION</u>
10	1st Indorsement from Chief of Engineers to District Engineer dated 31 October 1944, in reply to 9 above.	District Office File No. Man. 132.2
11	Memorandum from Undersecretary of War to Chief of Engineers dated 6 Dec. 1944, Subject: Suspensions by G. A. O. on CPFF Contracts.	District Office File No. Man. 132.2 (Gen.)#3
12	Letter from Maj. Gen. L. R. Groves to Fiscal Director, Army Service Forces, dated 8 January 1945, Subject: Suspensions by G. A. O. on CPFF Contracts.	District Office File No. Man. 132.2 (Gen.)#3
13	1st Indorsement from Office of Fiscal Director to Chief of Engineers, dated 1 February, 1945, to 12 above.	District Office File No. Man. 132.2 (Gen.)#3
14	Finance Bulletin No. 105, dated 16 December, 1944.	
15	Finance and Accounting Manual, issued by Corps of Engineers June, 1942.	
16	War Department Technical Manual 14-503, Travel Allowances of War Department Personnel, issued 1 December 1943.	
17	War Department Technical Manual 14-507, Model Disbursement and Collection Vouchers, issued 1 December, 1943.	
18	War Department Technical Manual 14-700, War Department Fiscal Code, issued 1 January 1944.	
19	Letter from the District Engineer to Commanding District Office Officer, U. S. Engineer Office, Santa Fe, New Mexico, dated 27, March, 1944.	New File No. Man. 156 (Santa Fe)
20	Letter from office of Maj. Gen. L. R. Groves to the District Engineer, dated 23 May 1944, Subject: Fiscal Reports.	District Office File Man. 121.76
21	War Department Technical Manual 14-702, Fiscal Accounting for Field Installations, issued 1 January, 1944.	

~~SECRET~~

<u>No.</u>	<u>DESCRIPTION</u>	<u>LOCATION</u>
22	Standardized Government Travel Regulations, as amended 30 January, 1942.	
23	Letter from the General Accounting Office, Washington, D. C., to the Fiscal Director, Army Service Forces, dated 26 April, 1945.	District Office File Man. 132. (Vander Bulck)
24	Letter from Washington Liaison Office to Air Transport Command, Gravelly Point, Va., Subject: Extract of Orders for Directive Air Travel, dated 11 May 1945, and 1st ind. thereto from Air Transport Command, Gravelly Point, Va., dated 12 May 1945.	District Office File Man. 584.1 (Gen.)
25	Sec. III, War Department Circular No. 116, dated 22 March, 1944, Subject: Report of Overdue Commercial Invoices.	
26	Sec. I, War Department Circular No. 333, dated 15 August 1945, Subject: Report of Overdue Commercial Invoices.	
27	Office, Chief of Engineers, Circular Letter No. 3469 (Fiscal 333) dated 5 January 1945. Subject: Prompt Payment of Invoices.	
28	Teletype from Office of Chief of Engineers to the District Engineer, dated 6 January 1945.	District Office File No. Man. 150 (Gen.)#2
29	War Department Technical Manual 14-500, Organization and Functions of Disbursing Officers, issued 1 December 1943.	
30	Letter from the District Engineer to Chief of Finance, U. S. Army, Washington, D. C., through the Chief of Engineers, dated 31 May 1943, Subject: Request for Two Additional Finance Officers for the Manhattan District.	District Office File No. Man. 130 (Gen.)
31	Office, Chief of Engineers, Cost Accounting Manual, Chapter II, Military Activities, revised 30 November, 1943.	
32	Letter from the Commanding Officer, U. S. Engineer Office, Santa Fe, New Mexico, dated 29 March 1943, Subject: Cost Accounting, and 1st Indorsement thereto.	District Office File No. Man. 121.

~~SECRET~~